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TAX-EXEMPT PROPERTY: CITY OF EDMONTON, 1970

by



JOHN KENNETH WOYCHUK

A THESIS

SUBMITTED TO THE FACULTY OF GRADUATE STUDIES AND RESEARCH
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THE UNIVERSITY OF ALBERTA
FACULTY OF GRADUATE STUDIES AND RESEARCH

The undersigned certify that they have read, and recommend to the Faculty of Graduate Studies and Research, for acceptance, a thesis entitled "Tax-Exempt Property: City of Edmonton, 1970," submitted by John Kenneth Woychuk in partial fulfilment of the requirements for the degree of Master of Arts.

ABSTRACT

Urban municipal governments' primary revenue source, the real property tax, has become inadequate. This inadequacy, a result of rapid growth of urban centres and the simultaneous demand for increased services, has brought about the fiscal crises on urban municipal governments. Although urban America is beset by countless problems, at present few appear more intractable than the fiscal plight that urban centres face. In their attempts to combat the fiscal crisis, municipal governments have focused on tax-exempt real property as a possible source of additional revenue.

Tax-exempt property has been suggested to have an economic, political, social, and physical impact on the total urban structure. In each case there is little substantive information for the geographer or any other social scientist to research the problem. Although not isolating the other three factors, this study draws attention to the physical impact and distribution of tax-exempt property on the urban landscape. This objective is attained by delimiting the study area and time to Edmonton, 1970.

Through an examination of the assessment files at the Assessor's Department, City Hall, it has been discovered that approximately 25 per cent of the city area is tax-exempt. It

has also been found that the City of Edmonton is the largest single owner of such property, assessment value per acre of such property decreases toward the periphery of the city, distribution patterns are realized, and all tax-exempt property is not exempt per se.

Tax-exempt property represents a significant portion of the urban landscape and until urban geographers realize the importance of examining such property and its ramifications relative to other city patterns and components a thorough understanding of the urban landscape will not be attained.

ACKNOWLEDGEMENTS

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To all the other people who contributed to the completion of this thesis I wish to express my appreciation.

To me the thesis had not only been a challenging and rewarding experience, but on occasions it seemed to be an interminable task. Nevertheless, I am very pleased in having completed it. To this end a few people whom I have chosen not to make mention of, did provide me with considerable motivation. Instead, to them I dedicate this thesis and leave them with Kahlil Gibran's meaningful thought:

Persecution does not make the just man suffer, nor does oppression destroy him if he is on the right side of Truth. Socrates smiled as he took poison, and Stephen smiled as he was stoned. What truly hurts is our conscience that aches when we oppose it, and dies when we betray it.

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The problem of tax exemption no doubt had its origin very shortly after taxes were first invented; and it has ramified and multiplied, as taxes have become more numerous and diverse, to perplex legislators, administrators, and tax-payers in devious ways. Each new tax brings pressure for new exemptions as well as for revision of old exemptions. Such pressure may be in the interest of equity or for the promotion of some great social objective, but it is fully as likely to have evasion of civic responsibility as its purpose.

Frederick L. Bird (Tax Exemptions)

INTRODUCTION

Land, as such, has no value. It is only man's use of land that produces value. With this basic statement in mind, it is easily understandable that the value of land is residual in nature. In other words, the income that can be attributed to land depends on the utilization of the land, and the amount of income to land is residue after a fair return has been received on the labor and improvements expended in utilizing the land.¹

The subject of land, real property, has engaged the attention of scholars, economists, and governments for centuries and constitutes an important branch of the law.² In North America real estate in terms of land and improvements thereon represents the largest storehouse of wealth. The three levels of government (municipal, provincial, and federal) accrue their wealth by a process commonly known as taxation. Of the three administrative levels, municipal government depends heavily on real property tax as its main source of revenue.

Real property taxation represents a recurring yearly charge imposed upon all taxable real estate. The total tax

¹B. L. Garrison, "Land Has no Value," Valuation, Vol. 15, No. 3 (International Conference Issue), 1967, p. 56.

²W. J. Klink, A Study of Real Estate Tax Exemption in the City of New York, Unpublished M.A. thesis, Stonier Graduate School of Banking, Rutgers University, New Brunswick, New Jersey, 1962, p. 1.

levy is expressed as a specified mill rate or as a percentage charge on the assessed value of a particular parcel of real property. A tax levy of 60 mills for example, means that every \$1,000 of property assessment will be taxed \$60. The same tax rate expressed as a percentage would be 6 per cent and would be levied on every \$100 of assessed value. Municipal government improvements such as installation of street lighting, treed boulevards, and street melioration will increase the mill rate of the adjacent property.

Real property taxation is a principal contributor to the total revenue required for operating expenses of the municipal government; therefore, the government's needs have considerable influence in estimating a property's assessment value. Numerous factors are considered in deriving a value, including: location and geographical positions, relation to nature of use (business or residence), size and shape of the lot, existence of zoning and other restrictions.³ For example, a corner lot is generally worth more than an irregular or inside lot. Standard unit values such as 50 x 150 feet are utilized to assess lots which are larger or smaller by use of tables and formulae. The effect of location and geographical position upon a property's desirability, productivity, exchange value or potential utility influence the value

³ S. Prerau, ed., Lasser's Encyclopedia of Tax Procedures, Englewood Cliffs, New Jersey, Prentice-Hall, 1960, p. 166.

of the property.⁴

Ernest M. Fisher and Robert M. Fisher in discussing the nature of taxation state that:

Consequently, any variation from uniformity in the burden of taxes among classes of property may have a marked effect. It gives an advantage to the parcels which receive tax benefits, and it imposes an extra burden on other parcels which must pay their full share of taxes and something more to make up for the revenues lost through granting tax benefits.⁵

Today the most common form of variation from uniformity of real property taxation is the exemption of various categories of real property from taxation under policies established by law.

The granting of tax exemption to certain categories of real property has placed financial burdens on municipal governments. With rapid urbanization in North America, urban municipal governments have drastically felt the inadequacy of the real property tax. The inadequacy, compounded by the tax-exempt lands at a time when local governments are in great need of increasing funds indicates that reform is needed.⁶

The rapid growth of urban centres paralleled by the increased public demand for services on municipal governments

⁴Alberta, Report of the Special Committee Appointed by the Government of Alberta to Study Assessment and Taxation, Edmonton, City Assessors of Alberta, 1970, p. 15.

⁵E. M. Fisher and R. M. Fisher, Urban Real Estate, New York, Henry Holt, 1954, p. 66.

⁶J. E. O'Bannon, "Payments from Tax-Exempt Property," Property Taxation U.S.A., ed. R. W. Linholm, Milwaukee, Wisconsin, University of Wisconsin Press, 1967, p. 208.

has continuously worsened their financial situation. The public expects the municipal governments to provide them with all the desired amenities, such as parks, transportation facilities (paved streets and lanes, and public transport), street lighting, fire and police protection, education, hospital service and recreation facilities. These are not the only concerns of urban municipal governments and with the dynamism of today's generation the demands are unlikely to ease in the near future.

The crisis which faces the municipal governments is not due to an error in the manner in which real property is taxed, but rather to an uncorrected obsolescence in its procedure.⁷ Allocation of real property tax has been diverted to support services for which it was never designed. There is no incertitude that the majority of real property owners are prepared to accept the necessary tax burden for those services and facilities which are directly related to real property.⁸ However, services in the public domain, that is, those related to the welfare of the people such as education, welfare, and health should not be financed only by a taxation of real property. At present, in an attempt to combat the lack of revenue, urban municipal governments have not turned to

⁷Cities of Alberta, The Alberta Urban Municipalities Association, and the Public and Separate School Boards in each City, Urban Crisis--Alberta Municipal Finance Study, Edmonton, 1968, p. 14.

⁸Ibid., pp. 14-15.

formulation of a new taxation method, but have directed their attention to real property which holds tax-exempt status.

REVIEW OF THE LITERATURE

The study of tax-exempt property is a much neglected field in urban geography, not only in Canada, but also in the United States. Larry R. G. Martin writes:

Surprisingly, little substantive information dealing with tax-exempt real property has been assembled for analytical purposes. This dearth of information makes it extremely difficult to cut through the mass of rhetoric that envelops the real property tax exemption debate.⁹

Raymond E. Murphy in The American City¹⁰ makes brief note of the usefulness and the problematic nature of tax-exempt studies. Research has been done in geography to illustrate the influence of political factors on tax-exempt property. Victor Huebert's thesis, Public Land-Use in London, Ontario,¹¹ which appears in part in the Canadian Geographer under the joint authorship of James W. Simmons and Victor H. Huebert entitled "The Location of Land for Public Use in Urban

⁹L. R. G. Martin, The Examination of Real Property Tax Exemptions: An Example of Land Use Planning for Fiscal Gain, (Exchange Bibliography 172), Chicago, Council of Planning Librarians, 1971, p. 2.

¹⁰R. E. Murphy, The American City, Toronto, McGraw-Hill, 1966, p. 204.

¹¹V. H. Huebert, Public Land-Use in London, Ontario, Unpublished M.A. thesis, University of Western Ontario, London, 1967, 48 pp.

Areas,"¹² is a study from the political viewpoint.

Non-geographical studies concerning tax-exempt real properties are prolific. These studies have been written in such fields as economics, political science, sociology, commerce, religion, and law. A substantial portion of the literature written on tax-exempt property is unpublished in mimeographed form, making it almost unobtainable for reference purposes.¹³ The most concentrated examination of tax exemption by government agencies, private groups and individuals has focused on the religious institution. These studies have been published primarily as short articles in numerous periodicals; however, a few books have been written. Larson and Lowell in Praise the Lord for Tax Exemption¹⁴ and Alfred Balk in The Religion Business¹⁵ have attacked the tax exemption privileges of the churches. Larson and Lowell have written other books under independent and joint authorship which focus

¹²J. W. Simmons and V. H. Huebert, "The Location of Land for Public Use in Urban Areas", The Canadian Geographer, Vol. 14, No. 1 (Spring 1970), pp. 45-46.

¹³L. R. G. Martin, op. cit., p. 3.
Note: A substantial portion of the literature utilized in this study deals with the tax exemption problem in the United States. Because of the minimal amount of material written about this problem in Canada, the literature on the United States tax-exemption problem provides a foundation for this thesis.

¹⁴M. A. Larson and C. S. Lowell, Praise the Lord for Tax Exemption, Washington-New York, Robert B. Luce, 1969, 343 pp.

¹⁵A. Balk, The Religion Business, Richmond, Virginia, John Knox Press, 1968, p. 5.

on the growing wealth of the churches.¹⁶ In the book, The Religion Business Alfred Balk introduces the topic with a comment made by Dr. Eugene Carson Blake, General Secretary, World Council of Churches:

When one remembers that churches pay no inheritance tax (churches do not die), that churches may own and operate business and be exempt from the 52 per cent corporate income tax, and that real property used for church purposes (which in some states are most generously construed) is tax-exempt, it is not unreasonable to prophesy that with reasonably prudent management, the churches ought to be able to control the whole economy of the nation within the predictable future.¹⁷

Although very little has been written in the area of tax-exempt real property in urban geography it is felt that this topic is within the scope of this field. Harold B. Meyers states that:

Tenants of the seventy-seven-storey Chrysler Building pay nearly \$7 million a year in rent, but New York City gets not a dime of property taxes on the skyscraper or the valuable land beneath it.¹⁸

Owned by the Cooper Union for the Advance of Science Art, the world's third-tallest building is exempt from taxation. Not only does tax exemption have an affect on the intensity of

¹⁶Other books written by the authors:

M. A. Larson, The Great Tax Fraud, New York, Devin-Adair, 1968, 326 pp.

M. A. Larson and C. S. Lowell, The Churches: Their Riches, Revenues and Immunities, Washington-New York, Robert B. Luce, 1969, 301 pp.

¹⁷A. Balk, op. cit., p. 5.

¹⁸H. B. Meyers, "Tax-Exempt Property: Another Crushing Burden for the Cities," Fortune, Vol. 79, No. 12 (May 1, 1969), p. 76.

urban land utilization, but it also has an affect on the quantity of land that is tax-exempt. H. B. Meyers writes:

In 1968, according to one solidly based estimate, almost a third of all potentially taxable real estate in the U.S. was entitled to some tax exemption. . . . At the rate at which property is going off tax rolls half of all real estate could be exempt before long.

Some cities are already approaching the halfway mark, Newark among them. Afflicted with just about every urbanmalignancy Newark needs all the money it can get.¹⁹

This plight is not only an American one, but a Canadian one too as the assessment value of real property within urban centres has reached tax-exempt proportions of 15 to 32 per cent.²⁰

In their studies of city morphology urban geographers have neglected to examine the influence that public and institutional agencies possess in structuring the form of urban areas; yet political bodies influence spatial patterns of private investment by the planning process, and stimulate or restrain development by the provision of transportation and utility networks.²¹ In addition, a significant proportion of the land in most urban centres is directly financed, designed, developed, and maintained by the municipal government and institutional decision-makers. Location sites of public and institutional property may be determined either by

¹⁹Ibid.

²⁰J. W. Simmons and V. H. Huebert, op. cit., p. 46.

²¹Ibid., p. 45.

planned or expedient decisions. Once established this property has considerable impact on urban morphology in relation to the type of adjacent property and construction of arterial routes.

PURPOSE OF STUDY

From a review of literature related to this study it was discovered that in recent years the amount of tax-exempt property has grown tremendously and is continuing to grow. With increasing real property taxation, related government costs, and needs of a growing urban populous, a government's natural course of action is to seek a new source of revenue. The literature review revealed that real property owned by the religious institution constitutes the highest percentage of the urban area that is tax-exempt. Consequently, the supposition that approximately 25 per cent of Edmonton's areal coverage is tax-exempt and that the largest owner of such property is the religious institution. Related is the assumption that there is a decrease in assessed value per acre for tax-exempt property from the central portion of the city to the periphery.

Virtually no studies have attempted to present a composite picture of tax-exempt property. It is felt that an analysis of tax-exempt property by: (1) calculating the total areal amount of tax-exempt property, (2) computing the percentage of such property as compared to the areal coverage

of the City of Edmonton, (3) categorizing and calculating the percentage of the total tax-exempt area that falls within each specific category and the percentage the category is of the city exempt area, (4) examining the quantity and distribution of such property, (5) examining the assessed value per acre for property from the central portion of the city to the periphery, (6) calculating the total land and building assessment for the city and by category, (7) computing the percentage of the total tax-exempt assessment related to the total city assessment and (8) examining the fiscal impact tax exemption has on the city, would contribute to a better understanding of the subject.

METHODOLOGY

Considerable thought was given as how a study of this nature should commence. It was first believed that a measurement of the growth of tax-exempt property within the corporate limits of Edmonton from its incorporation as a city to the present should be made. This historical approach was rejected due to the unavailability of such information. Since the City of Edmonton Tax Assessor's Department retains records of specific tax exemptions for only a two year period, a more immediate time period had to be selected. Tax-exempt property assessment values for earlier years are available only in cumulative fiscal terms, and therefore, this information was rejected as inutile for the spatial analysis

desirable in a geographical study. The time period is therefore confined to 1970 and the study area delimited by the City of Edmonton corporate limits (Figure 1).

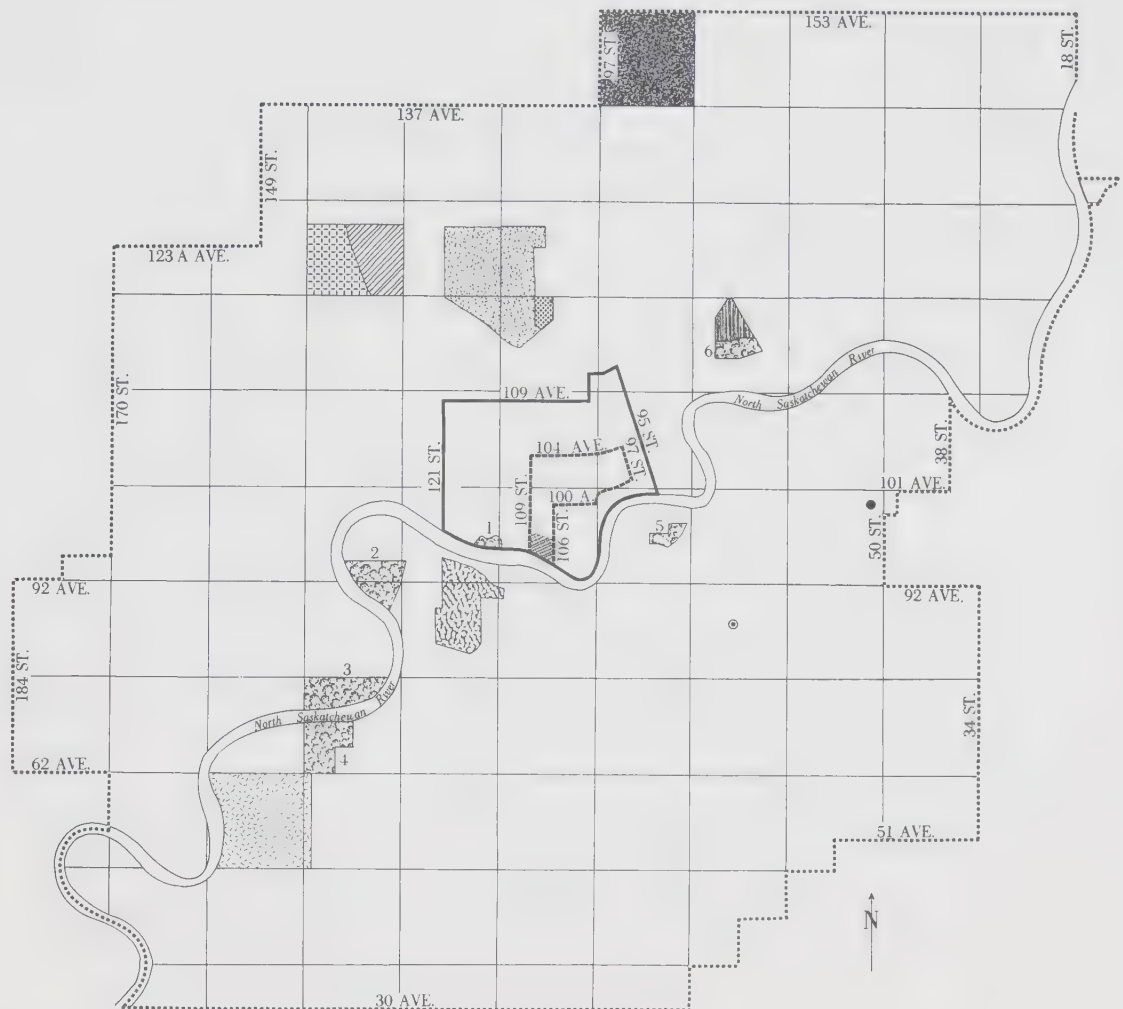
The detailed information on Tax-Exempt Real Property in Edmonton (Chapter III) was obtained from the City of Edmonton Tax Assessor's Department. The task of extrapolating the tax-exempt property from over 100,000 assessment file cards was avoided by obtaining a computerized print-out. The print-out contained the row number, legal description, ownership of land, land and building assessment (Appendix A). Row number indicated the assessment file card number for each exempt property, while the legal description provided the plan map number on which the property is located. This coded information hastened the procedure in obtaining the parcel size or in calculating the size from the plan maps.

The information from the print-out and from the assessment file cards was required to calculate the quantity of exempt property in each category. Each category was compared to the total tax-exempt area and the total city area. The information was then used to analyze the distribution of tax-exempt property within the city by sections (based on the township grid--Figure 2), and to analyze the assessed value per acre of such property from the central portion of the city to the periphery by the use of transect lines (Figure 3).

The sections were numbered consecutively within the city (Figure 2), and diagonal transect lines were drawn

STUDY AREA

EDMONTON, ALBERTA--1970



Reference:

Corporate limits
Central area of the city
Central Business District
Edmonton Municipal Airport
Edmonton Exhibition Grounds
Provincial Legislative Grounds
University of Alberta
Northern Alberta Institute of Technology

..... Dickinsfield Subdivision
— Riverbend Subdivision
- - - - - Dovercourt Community
[Stippled] Sherbrooke Community
[Cross-hatched] Bonnie Doon Shopping Centre
[Diagonal lines] Capilano Shopping Centre
[Patterned] Parks: Victoria...1, Mayfair...2, Laurier...3,
Whitemud...4, Gallagher...5, Borden...6.



J.K.W.

1 0 1 2 miles

Figure 1

SECTIONS AND NUMBERING SYSTEM IN STUDY AREA

CITY OF EDMONTON, 1970



Reference:

Section number 55
Central area of the city

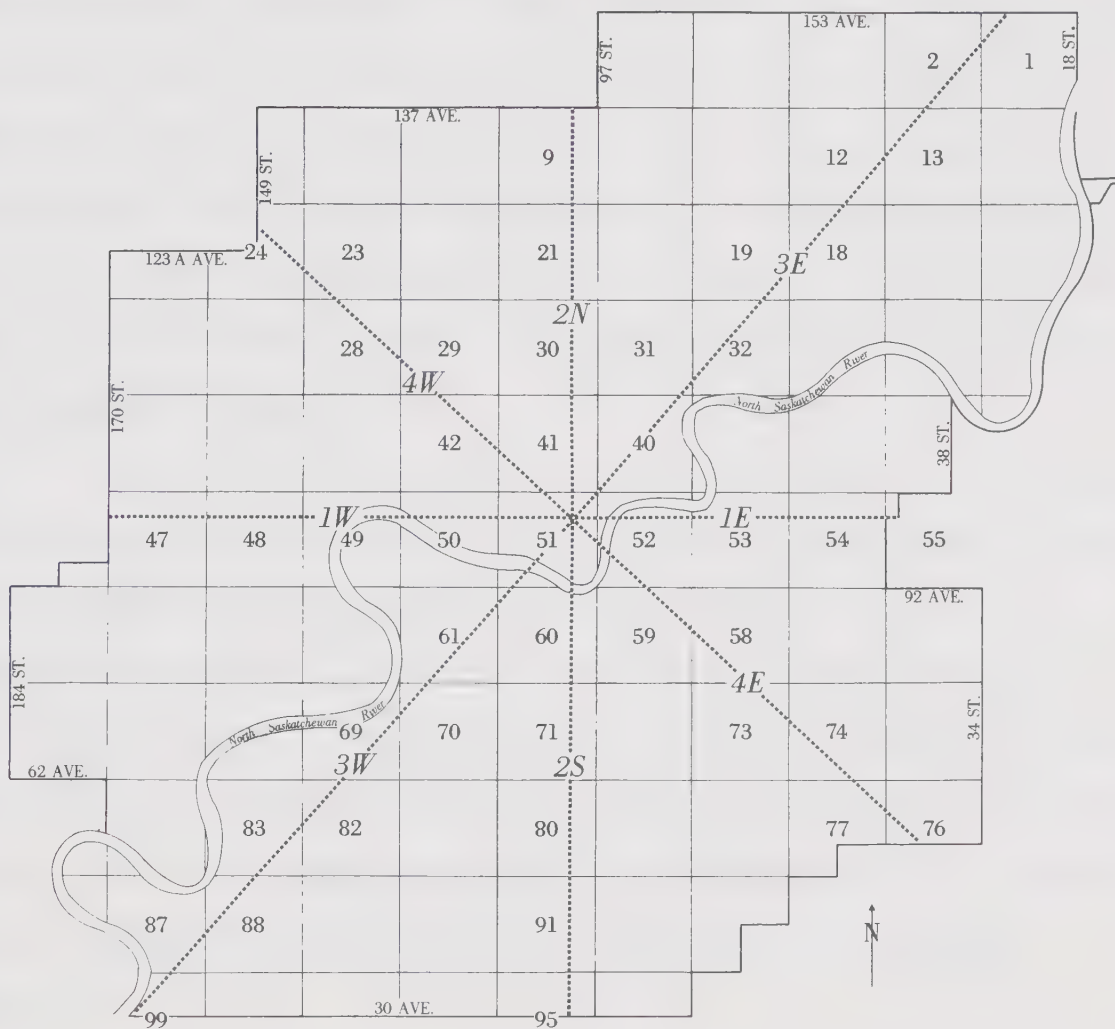


J.K.W.

Figure 2

TRANSECTS USED IN ANALYSIS

CITY OF EDMONTON, 1970



Reference:

Transect lines 3W

Transect line number 45

Section number 45

SCALE



J.K.W.

Figure 3

(Figure 3). Through the intersection point a vertical and a horizontal line was constructed, thus forming eight radiating lines from the central portion of the city. The transect lines were then numbered. For each section, the average land assessment per acre was calculated for all tax-exempt real property therein, rather than for individual categories, thus presenting a more accurate evaluation. The average assessed value per acre was analyzed for every section through which each of the transect lines cut, commencing from the central portion of the city.

The tax-exempt property was categorized according to: urban municipal government (tax-exempt revenue producing and tax-exempt non-revenue producing), provincial government, federal government, religious institution (Anglican, Roman and Greek Catholic, United Church of Canada, Baptist, Lutheran, Presbyterian, and other denominations), education institution (public schools, separate schools, and University of Alberta), property exempt by private bills, and other tax-exempt property.

DEFINITIONS

In the context of this thesis real property refers to income producing property in terms of taxes. Tax-exempt real property refers to property that has the potential of providing income to the urban municipal government, but due to statute and convention the government does not derive revenue

from it. Tax-exempt property has been defined in this manner simply to exclude roads. Although roads are classified as tax-exempt property in the Annual Report of the Department of Municipal Affairs,²² they are not considered as tax-exempt for the context of this study because in part they are paid for by the tax levied on real property.

The term "central area" refers to the 3.5 square mile area (2,160 acres) that constituted the incorporated area of the town of Edmonton in 1892. Within this area is the 2.5 square mile Central Business District as delimited by Richard Plunkett in, Central Business District Employment in Edmonton, 1961-1967.²³ Urban landscape refers to Edmonton's physical area within the 1970 corporate limits (Figure 1). The terms local government, civic government, municipal government and urban municipal government are synonymous within the context of this thesis.

PRESENTATION OF THESIS

This thesis is divided into three main sections. Chapter I, analyzes the general argument for exempting the various real property from taxation. Chapter II, examines

²²Alberta, Department of Municipal Affairs, Annual Report of Municipal Statistics, 1970, Edmonton, Queen's Printer, 1972, pp. 1 and 2.

²³R. Plunkett, Central Business District Employment in Edmonton, 1961-1967, Unpublished M.A. thesis, Department of Geography, University of Alberta, 1972.

the current controversial issues regarding tax-exempt status for the various categories of real property and whether each status is justifiable. The third section, comprising Chapters III through V, constitutes data analysis. Chapter III examines the impact and distribution of tax-exempt real property on Edmonton's incorporated area and relates the physical impact to the fiscal implications of this property. Chapter IV focuses on the categories of tax-exempt real property and the final chapter analyzes revenue and non-revenue producing real property owned by the urban municipal government. The thesis, under these parameters confines itself to a logical presentation of the subject material and it is the writer's hope that it offers some understanding of the problem undertaken.

CHAPTER I

GENERAL THEORY OF TAX EXEMPTION

The theory of tax exemptions presented in this study is restricted to property tax. However, based on this restriction it must be understood that the meaning which is likely to be read into the term "exemption" is confused by variations in its applications.¹ James W. Martin states that:

Property tax exemptions for instance, may be determined by the kind of property, by the use to which it is put, by its use and the length of time it has been so employed, by the identity of its owner, by the identity of its user, or by the identity of its owner provided it is devoted to specified use--to mention only a few of the complications.²

Thus, it is conceivable that even limiting the tax-exempt study to a particular problem does not remove its complexity.

CLASSES OF TAX-EXEMPT PROPERTY

In examining real property tax exemptions three classes of such property must be considered. They are government and public property, private agencies and activities, and other types of tax-exempt property.

¹J. W. Martin, et. al., Tax Exemptions, New York, Tax Policy League, 1939, p. 5.

²Ibid.

Government and Public Property

In the area of government and public property it has generally been accepted as a matter of legal theory that a tax will not be collected from the government because administration of such a tax requires the governmental unit to pay a bill to itself.³ James W. Martin discusses the American problem:

A number of specific problems arise in this connection because of the complex character of governmental organization. The property, income or transactions of any one taxing jurisdiction, if not exempt from taxation as a matter of right, are normally within the taxing jurisdiction of a number of other governmental units. If, for example, property owned by the state be considered, it is immediately apparent that it is situated ordinarily within the taxing jurisdiction of a county, a township, a city, and often-times of other taxing units. Conversely, the city's property is located in such a manner that if not exempt by law it is within the jurisdiction of the state, the county, and frequently other taxing units.⁴

In light of such circumstances, a question arises as to whether one taxing jurisdiction should tax the real property of the other. Claude W. Stimson writes:

. . . Every state exempts from taxation its own property and the property of its political subdivisions. In about half of the states the exemption applies only to that property which is used for public purposes. Property belonging to the federal government is exempted by state constitution, by statute, or by court decision.⁵

This view is further substantiated by Joan E. O'Bannon:

Although the United States Constitution does not specifically forbid the taxation of federal properties

³ Ibid., p. 10.

⁴ Ibid., pp. 10-11.

⁵ C. W. Stimson, "The Exemption of Property from Taxation in the United States," Minnesota Law Review, Vol. 18, No. 4 (March, 1934), p. 142.

by state and local governments, the court's interpretation of this document has been that it exempts federal property from state and local taxation except as authorized by Congress. The immunity of federal properties was first declared in 1819 by the Supreme Court in the case of McCulloch v. Maryland. In this case, the Supreme Court held that Maryland could not tax a bank which was United States property and engaged in business for the federal government and that no state could impede the operation of constitutional laws, which are the supreme laws of the land. It was ruled that taxation by the states of the property of the federal government would be an interference with the latter's sovereignty.⁶

The exemption of state government and local government property varies from state to state. Joan E. O'Bannon states:

. . . Because of the multiplicity of such laws, it is inexpedient to enumerate the exemptions on a state-by-state basis. Nevertheless, certain generalizations can be made.

The major reason that state and local governments do not tax their own property is because this, in effect, would mean the transfer of money from one pocket to another; to save on bookkeeping, it is therefore, advisable to exempt the property. Nor are local units usually allowed to tax state-government property or their local-government property. This prohibition may exist because of the difficulties involved in assessing such property or because it is believed that local units would compete for new buildings and improved property to be paid for by the other governmental units.⁷

In addition to the governmental tax exemptions, exemptions of state universities, public schools and public libraries all fall within this category.

Private Agencies and Activities

This property is given tax-exempt status for

⁶J. E. O'Bannon, op. cit., pp. 187-188.

⁷Ibid., p. 189.

performing public services. Clarence B. Tapscott discusses the property of this second type:

. . . the exemption of which is sought to be justified by a resulting quid pro quo to the state, includes chiefly churches, charitable and benevolent institutions, cemeteries, hospitals, and private education institutions. Exemption of church property is provided for by statute in all the states, while the constitutions of thirteen states contain self-executing exemptions; those of twenty-five others recognize and occasionally limit legislative right to make such exemptions, and those of the remaining ten are silent on the subject.⁸

The purpose of granting tax exemptions to private institutions is to promote and encourage the particular activity or function which is conducted by the institution.⁹ Lucy Killough argues that:

If private schools, colleges, and charitable institutions were taxed, their services and benefactions would be cut down by the amount of their taxes. Then if the state were to take over some of the functions which these institutions have had to give up because of taxation, there would be no net gain to the community. . . . There would even be a net loss to the community if it is true, as tax exemption proponents argue, that private institutions are more efficiently managed than public ones.¹⁰

Spokesmen for the various tax-exempt organizations have often claimed that their organizations are performing more socially

⁸C. B. Tapscott, "Taxation-Exemption of Church Property," Oregon Law Review, Vol. 15, No. 2 (February 1936), p. 154.

⁹L. P. Cohen, "Constitutionality of Tax Exemptions Accorded American Church Property," Albany Law Review, Vol. 30, No. 1 (January 1966), p. 68.

¹⁰L. W. Killough, "Exemptions to Educational, Philanthropic and Religious Organizations," Tax Exemptions. New York, Tax Policy League, 1939, p. 30.

valuable services with the money that they do not pay in taxes than the government would perform if it were to collect the taxes.¹¹ Lucy Killough indicates one writer's view of the relative desirability of religious and governmental expenditures:

As we believe that the state atmosphere is purer, that politics are cleaner, that all human life is more healthful, that the rich are richer and the poor less poor, and that everywhere human conscience is in all ways more free, because of the presence of these charitable and enlightening institutions of religion and morality--let us refuse to expose these institutions to the risk of being squandered and ruined by state extravagance or thrown into the common grab-bag for the plundering of municipal rings.¹²

The classic statement of this doctrine was made in 1874 by President Eliot of Harvard:

To tax lands, buildings or funds which have been devoted to religious or educational purposes, would be to divert money from the highest public use,--the promotion of learning and virtue,--to some lower public use, like the maintenance of roads, prisons, or courts.¹³

Other Types of Tax-Exempt Property

This third class consists of the various other types of property that are common among the states and provinces. The category, which now includes well over a hundred items, has gradually crept into statutes and constitutions under the guise of necessities in the promotion of general welfare,

¹¹Ibid., p. 31

¹²Ibid.

¹³Ibid., p. 32.

although they apply largely to private property, exemptions have been secured by political influence.¹⁴ Into this category fall such real property as: homesteads, property of veterans, the blind and widows, and property used for welfare purposes. These exemptions vary from state to state in the United States and from province to province in Canada. Appendix B (Municipal Taxation Act) lists the real property that is exempt in Alberta.

TAX EXEMPTION IN ALBERTA

Taxation and tax exemption within the provinces of Canada are a product of the British North America Act and provincial legislation.

British North America Act

The most important restriction on the development of taxation laws in Alberta is the legal restriction on the legislature to enact such laws.¹⁵ Taxation powers are granted to the Canadian provinces by the second subsection of section 92 of the British North America Act, 1867, which states that:

92. In each Province the Legislature may make Laws in relation to Matters coming within the Classes of Subjects next hereinafter enumerated, that is to say:

¹⁴C. B. Tapscott, op. cit., p. 154.

¹⁵F. E. LaBrie, Recent Developments and Trends in Alberta Taxation, Unpublished Master of Laws thesis, University of Toronto, Toronto, November 1944, p. 15.

2. Direct-Taxation within the Province in order to the Raising of a Revenue for Provincial Purposes.¹⁶

The Act stipulates an important limitation in subsection 125 on the power to tax certain property:

125. No Lands or Property belonging to Canada or any Province shall be liable to taxation.¹⁷

In regards to delegation of the taxation power given to the provinces Solomon Vineberg states that:

The decision rendered in Dow vs. Black declared that the imposition of direct taxation by a Provincial government need not be general throughout the Province, but that power is given by the Act of Confederation to "enable the Province Legislature . . . to impose direct taxation for a local purpose upon a particular locality within the province. This includes the right of delegation of such authority to any local jurisdiction within the province."¹⁸

Thus, the municipalities derive their powers of taxation from Legislative Acts of the Provincial Government, and are compelled to assume the costs of various social services.

Provincial Legislation

In Alberta the Municipal Taxation Act gives the municipal government the right to tax real property. The first subsection of section 3 states:

¹⁶Canada, "The British North America Act," Statutes of Canada, Vols. 30 and 31, Victoria, Chapter 3, 1867, pp. 19-22.

¹⁷Ibid., p. 28.

¹⁸S. Vineberg, Provincial and Local Taxation in Canada, New York, Longmans, Green, 1912, p. 21.

3. (1) Except as provided by this or any other Act, all property that is situated in any municipality is subject to assessment and taxation by the municipality.¹⁹

Section 25 of the Municipal Taxation Act lists the property that is exempt from assessment by a municipality.²⁰ In examining this section and the subsections it is found that regulations governing tax-exempt property are much more stringent than those suggested earlier in the chapter. For example, section 5 of the Act, clearly states the regulatory conditions of tax-exempt status for religious bodies:

5. land held by or for the use of any religious body and on which is situated a building chiefly used for divine service, public worship or religious education, if

(i) when situated in a city, town, new town, village or summer village, the land does not exceed one-half acre, and

(ii) when situated in any municipality, the land does not exceed four acres,

or such greater area as may be exempted by by-law;²¹

The Canadian Provinces make the customary provisions for the exemption of property used for educational, charitable and religious purposes with Alberta being one of the three western provinces to place certain limitations upon the amounts of property that may be exempted from taxation.²²

¹⁹ Alberta, "The Municipal Taxation Act," Revised Statutes of Alberta, 1970, Vol. 4, Chapter 251, pp. 3901-3985.

²⁰ Refer to Appendix B for Section 25, The Municipal Taxation Act.

²¹ Alberta, op. cit., p. 3915.

²² S. Vineberg, op. cit., p. 93.

Section 26 of the Municipal Taxation Act lists the property that is exempt from assessment unless a municipality, by bylaw, authorizes an assessment to be made.²³ Both section 25 (2) and section 26 (3) include a clause which leaves this property open to some taxation. The clause states:

Notwithstanding the exemptions enumerated in subsection (1), all lands, including land otherwise exempt in a municipality, are liable to assessment and taxation for local improvements and for frontage tax.²⁴

Under the Act all tax-exempt real property has a value determined on it. Section 34 of the Act states that:

The assessor shall determine the value of all exempt land and improvements, other than farm buildings, as if they were assessable under this Act and shall include the valuations thereof in his return to the municipal secretary, clearly indicating that the property so valued is exempt from assessment and taxation.²⁵

Thus, all real property in Alberta whether taxable or tax-exempt has an assessment value determined for it.

In Alberta, under the Municipal Tax Exemption Act (Appendix C) section 4, benevolent organizations are eligible to apply to the Local Authorities Board for tax exemption status. Section 5, of the Act states the requirements that must accompany the application. Upon receiving the application, the Local Authorities Board sets a date for a hearing

²³Refer to Appendix B for Section 26, The Municipal Taxation Act.

²⁴Alberta, op. cit., pp. 3914-3975, 3918.

²⁵Ibid., p. 3921.

(section 7) to investigate the application to determine whether the organization qualifies for exemption under the Act.

In pursuant to section 11, after completing the investigation the Board makes a report to the Minister of its recommendations. The Minister then submits the report to the Lieutenant Governor in Council for his consideration, who under section 11, subsection (2), clauses (a) and (b) may refuse or grant the exemption. If the application is approved, the municipal government automatically removes the property from its taxation rolls.

Inherent in the growth of an urban municipality is that some of the area will remain tax-exempt. This is especially true with subdivision development. Under the provisions of the Planning Act, a municipality is allowed to demand from developers 10 per cent of the subdivision land for public reserve--schools and parks. At the same time an additional 30 per cent is allotted for roadways. Section 25, subsections (10) and (2), of the Planning Act states:

25. (1) Subject to any specific requirements and exemptions that may be made under this Act and The Subdivision and Transfer Regulations, the owner of land comprising a proposed subdivision shall provide from that land, without compensation,

- (a) such public roadways and public utility parcels, or portions thereof, for the purpose of providing suitable access and services to all parcels in the subdivision, and
- (b) such reserves,

as are required by this Act and the regulations.

(2) In each subdivision the reserve shall contain such area of land, being not more than 10 per cent

of the land being subdivided, as is prescribed by The Subdivision and Transfer Regulations.²⁶

Noel Dant, Provincial Planning Director, has stated that although the Act permits a municipality to take extra roadway land from the 10 per cent public reserve, it does not allow borrowing from the 30 per cent roadway dedication to get additional school and parkland area.²⁷ In addition to the public reserve area which is tax-exempt in a subdivision, other areas may be exempt due to the presence of property that has exemption status. Thus, tax-exempt real property is associated with residential subdivision development in an urban municipality. A significant point here is that with urban growth, a minimum 10 per cent of the area will be tax-exempt.

Through statutes which stringently govern tax-exempt property, the Alberta government has obviated any fortuity that would permit institutions to operate commercial ventures which would receive exemption status, or possess exceedingly large land holdings for speculative purposes.

SUMMARY

In this chapter three classes of tax-exempt property were considered: government and public, private agencies and

²⁶ Alberta, "The Planning Act," Revised Statutes of Alberta, 1970, Vol. 5, Chapter 276, pp. 1-75.

²⁷ B. Bell, "Board to Reassess Developers' Land Contributions", The Edmonton Journal. May 2, 1972, p. 55.

activities, and other types of tax-exempt property. Tax exemption is granted on real property through the nations' constitution (United States and Canada), and through state and provincial statutes. In Canada the provinces legislate through provisions in the British North America Act. This results in a variation in exemption regulations from province to province. In Alberta the government has legislated regulations which stringently govern privileges for tax exemption on real property.

The general theory of tax exemption can be concluded with a comment by John Allen Stephens:

The property tax exemption statutes . . . are based on the philosophy that the favored institutions are performing essential functions which otherwise would necessarily be carried out at great expense to the taxpayer and thus the institutions are deserving of special consideration. These statutes and their interpretative Court decisions hold that the property to be exempt from tax must be directly devoted to the appropriate use of the institution, though there is some modification of this stand in the allowance made to colleges so that their endowment fund property can produce income without jeopardizing the exempt status of the property.²⁸

The key phrase from this quotation which is relevant to the discussion in the next chapter is, "property to be exempt from tax must be devoted to the appropriate use of the institution."²⁹ It is felt by some people that the stipulation of this phrase is being disregarded by some of the tax-exempt organizations.

²⁸J. A. Stephens, "Taxation--Exemption of Charitable, Religious and Educational Institutions from Property Taxes," Drake Law Review, Vol. 12, No. 1 (December 1962), p. 91.

²⁹Ibid.

CHAPTER II

CONTROVERSIAL ISSUES OF TAX EXEMPTION

EXEMPTION ISSUES IN AMERICA

Whether or not real property tax exemptions should exist is not a recent controversial issue. Henry E. Hoagland in Real Estate Principles states that:

Some groups oppose exemption from taxation . . . of property on either of two grounds. In the first place, some think that exempted property is too often used for what is really a commercial or profit-making purpose. In the second place, some think that at least a part of the services rendered by the agencies that enjoy tax exemption should be taken over by governmental agencies. All would agree that there should be clear-cut reasons for exemptions before any are granted.¹

Moreover, through cross-references, earlier published articles were found concerned with the problem.² Over the past several years attacks on tax-exempt privileges have become more vociferous. Liberty magazine, contained the following article, "Tax Exemption and the Church", with these

¹H. E. Hoagland, Real Estate Principles, New York, McGraw-Hill, 1940, p. 210.

²Earlier articles: C. Mastick, The Problems of Tax Exemption, (Address before the Eighteenth Annual Conference of Mayors and Other Municipal Officials), New York, J. B. Lyon, 1927.

J. Tobin, et. al., The Exemption from Taxation of Privately Owned Property Used for Religious, Charitable and Educational Purposes in New York State, New York, 1934.

introductory statements:

Should the churches be granted tax exemption by state? What are the principles involved? Can business subject to the 52 per cent Federal corporate income tax be expected to compete with church-owned industries that go tax free? And what of the church itself--will material wealth be its undoing? These are some of the questions that are being debated with increasing fervor from coast to coast.³

Harper's magazine carried an article entitled, "God is Rich," with the leading statement, "How the churches are growing more affluent--at the expense of the American taxpayer."⁴ During the same year, U.S. News & World Report, contained an article entitled, "Should Church Property Be Taxed?--One More Issue That's Growing," with the following introduction:

Tax exemptions granted to churches in America over the years are coming under fire. Reason: Churches, more and more, are going into business--buying up farms, factories and real estate for tax-free profits that support religious work. It is stirring complaints from tax-paying competitors and even from some clergymen.⁵

Two weeks later, U.S. News & World Report published an article entitled, "Crackdown on Tax-Free Groups: Who's Under Fire and How," The introductory caption to the article stated:

³D. Walther, "Tax Exemption and the Church," Liberty, Vol. 57, No. 3 (May-June 1962), pp. 10-13.

⁴A. Balk, "God is Rich," Harper's, Vol. 235, No. 1409 (October 1967), pp. 69-73.

⁵"Should Church Property be Taxed?," U.S. News & World Report, Vol. 63, No. 2 (July 10, 1967), pp. 46-47.

"Open season" has been declared on tax-exempt groups by the Internal Revenue Service. One after another has been added to the target list.

Main problem: tax-free organizations engaging in business in competition with taxable firms.⁶

More recently, U.S. News & World Report published the following article, "Should Churches Pay Taxes? An Issue Coming to a Head," with the leading statement, "Religious properties that net billions in tax-free income for America's 'main line' churches are getting official scrutiny."⁷

Alfred Balk⁸ discusses one of the loopholes that permits churches to acquire business firms and pay for them out of tax-free earnings. The churches with commercial enterprises have found the religious business uniquely useful, based on a gimmick known as a "sale and leaseback" arrangement. In this arrangement a church or religious organization mortgages a business which it has bought. In turn it leases the business back to the original operators. This enables the church to take earnings, as high as 80 per cent, as rent which is not taxable and utilize it for the mortgage installments. In effect the business is able to buy itself. Furthermore, since the church pays no taxes it can offer the original owner a higher purchase price than an ordinary

⁶"Crackdown on Tax-Free Groups: Who's Under Fire and How," U.S. News & World Report, Vol. 63, No. 4 (July 24, 1967), pp. 78-79.

⁷"Should Churches Pay Taxes? An Issue Coming to a Head," U.S. News & World Report, Vol. 66, No. 24 (June 16, 1968), pp. 92-93.

⁸A. Balk, op. cit., p. 71.

tax-paying purchaser.

An example, of a dissatisfaction of the church in business comes from Dayton, Ohio.⁹ The president of Technology, Incorporated complained that he had been underbid on a \$500,000 Air Force contract because the winning bidder, the University of Dayton, is operated by the Roman Catholic Society of Mary and therefore is exempt from corporate income taxes. The taxes Technology, Incorporated would have had to pay would have been far more than the \$10,000 by which the firm was underbid.

Frederick Walz has attempted an individual crusade against the tax exemption right of the church. An article in Newsweek states:

. . . In June 1967, he bought a worthless, weed-filled 22-by 29-foot plot of land near a junk yard in an old neighborhood in Staten Island. It is valued at \$100 and real-estate taxes on it amount to only \$5.24 a year. Shortly thereafter, Walz launched a ghostly one-man crusade in the courts. He filed suit against the New York City Tax Commission, contending that New York laws exempting church properties from taxation increased his own tax and forced him indirectly to support churches in violation of his constitutional rights to freedom of religion.

Three New York State trial and appeals dismissed Walz's case but, . . . Walz kept filing written appeals. . . . the U.S. Supreme Court said it had "probable jurisdiction" and agreed to rule.¹⁰

Robert E. Friedrich, Jr., continues:

What will be the result of Walz vs. the Tax Commission of the City of New York? Dr. C. Emanuel Carlson,

⁹ Ibid.

¹⁰ F. Waley, "To Tax--or Not?", Newsweek, Vol. 74, No. 2 (July 14, 1969), p. 57.

executive director of the Baptist Joint Committee on Public Affairs, said, "This case should move the process along" and "clear the air a little." His organization will take the form of a resolution, a staff report, or the filing of new briefs. Carlson expects the Supreme Court will show balanced judgement and sensitivity to tensions of values for there are tensions of values here. . . . I don't expect them to do anything radical.

Salisbury was more specific, "I think that the Supreme Court will rule that churches are not to be taxed on the school proper or their schools. The Supreme Court will hold taxable the secular activities of the church."¹¹

From the articles illustrated one would assume that the controversy centered only around the tax exemption given the church. That is not the case. An article in Fortune magazine entitled "Tax-Exempt Property: Another Crushing Burden for the Cities" exemplifies this view with its leading comment, "Erosion of the local tax base has reached scandalous proportions all across the nation. Now desperate public officials are counterattacking in imaginative ways."¹² Although the church is receiving the majority of the criticism, it is all tax-exempt property that is being examined. The other existing tax-exempt sectors are just as guilty in their abuses of their privilege as the churches. Harold B. Meyers writes:

. . . Ernest A. Lindstrom, thirty-seven, an accountant from the Minneapolis suburb of Richfield, became chairman of the house subcommittee on tax-exempt property. Lindstrom found scandal wherever he looked.
--Public-school districts own more than 200 tax-free

¹¹R. E. Friedrich, Jr., "Supreme Court Weighs Churches' Tax Exemption," Christianity Today, Vol. 13, No. 21 (July 18, 1969), p. 38.

¹²H. B. Meyers, op. cit., pp. 76-79, 112 and 114.

- "teacherages"--homes that they rent to employees.
- One college owns twenty-nine homes and a faculty club, all tax-exempt, for housing faculty and other employees.
 - The University of Minnesota was given a large suburban farm and removed it from the tax rolls, thereby escaping \$99,000 in annual taxes. After the next assessment date the university sold the property, never having used it. The timing enabled the private purchaser to avoid a year's taxes.
 - A Minneapolis hospital maintains a twenty-acre recreational facility, tax-free, for its nurses and medical personnel.
 - The parking lot of the Minneapolis-St. Paul airport is exempt from local taxation, although it is leased to a private operator and produces \$858,000 a year in revenue for the Metropolitan Airports Commission.¹³

Economic and social changes are also demanding revisions in governmental regulations regarding tax exemptions.

An article in U.S. News & World Report supports this view:

. . . exemptions, in the past, have been upheld by courts on grounds that churches were "desirable" and worthy of special favour, and that they often performed social services, such as education, which saved money for taxpayers in general.

Now this traditional view is being challenged at all levels.

In Washington, tax officials are consulting with Congressmen on federal loopholes that permit churches to acquire business firms and pay for them out of tax-free earnings. . . .

Recently an Episcopal-sponsored panel of lawyers in New York issued a report that recommended modifications in exemptions. This report said:

"With growing tax burdens producing increasing discomfort and discontent, it is not surprising that the tax shelters accorded organized religion (among others) by existing tax laws have already come under criticism. This criticism seems bound to increase.

Bringing this issue into the foreground is the discovery that church holdings are growing by leaps and bounds.¹⁴

¹³H. B. Meyers, op. cit., p. 114.

¹⁴"Should Church Property be Taxed?," U.S. News & World Report, op. cit., p. 46.

Churches were the first to be criticized for abusing the tax-exempt privilege; however, as exemplified by H. B. Meyers' quotation they are not the only ones "in the line of fire."

EXEMPTION ISSUES IN ALBERTA

An analysis of the percentage of assessment on real property that is now exempt from taxation in towns and cities in the province, reveals a situation that requires close examination by the governmental levels. In 1921 Commissioner C. J. Yorath prepared a report on Assessment and Taxation with the following comment:

"It has been customary to exempt from taxation church property and that of schools, colleges and other organizations assumed to be doing a public service. The only ground for absolute exemption from taxation is "absolute public service." In the case of Provincial and Federal Government property, it would appear to be only reasonable that it should pay taxation to the municipality in which it is located, in order that the burden can be more evenly distributed over the Province and Dominion respectively."¹⁵

Among his recommendations were the following:

- (1) That application be made to the Provincial Government for power to assess Provincial property within the city.
- (2) That the law be amended which will give the city power to assess University property for taxation so that taxes on this institution shall be borne by the whole of the Province and not the City of Edmonton alone.
- (3) That application be made to the Provincial Government to amend the City Charter excluding all properties

¹⁵ Alberta, Report of the Alberta Taxation Inquiry Board on Provincial and Municipal Taxation, Edmonton, King's Printer, 1935, p. 104.

of churches, institutions, colleges and hospitals, from the list of properties exempt from taxation.¹⁶

In 1934 Mr. Garside submitted a brief to the provincial government on behalf of the City of Edmonton which stated:

That the question of exemptions of property from taxation, whether Provincial or local, be considered from the view point of certain classes of exemption being improper, (a) because adequate provision, especially in education, is provided by municipal governments, and (b) as to area of land exempted, both in regard to church and school accommodation. Exemptions from taxation constitutes a bonus, and to the extent of the exemption must be absorbed by the public at large.¹⁷

Horace L. Brittain in Local Government in Canada, continues the argument:

. . . deficiency has to be met by other undertakings and other taxpayers. By similar reasoning the taxation of such undertakings as post offices and provincial savings offices is also advocated. The restriction of tax exemptions of churches, charities, educational institutions to a certain maximum amount of land that may be exempted and to property actually owned by such institutions and used by them for religious, charitable and educational purposes is also advocated. Some propose that all site values of church premises be taxed and that buildings only--as being practically valueless for other purposes--be exempted from taxation. Total exemption is looked upon as a form of bonusing. A large reduction in exemptions would mean great relief to many taxpayers in many municipalities and would more equitably distribute the tax burden.¹⁸

This is similar to an argument presented by the Alberta Urban Municipalities Association which has been very concerned

¹⁶ Ibid.

¹⁷ Ibid.

¹⁸ H. L. Brittain, Local Government in Canada, Toronto, Ryerson Press, 1951, p. 96.

with the current fiscal problems of municipal governments. It has further argued that the property tax should be applied against all real property since tax-exempt parcels take advantage of the services provided by municipal governments.¹⁹ The movement toward the taxation of some tax-exempt real property had been made this year. Edmonton City Council "passed a bylaw making university residences taxable, and then voted a grant to cover one-half of the tax. The property tax will amount to about \$87,000 this year."²⁰

SUMMARY

Although the criticisms of tax-exempt privileges have been most often directed at the church, all tax-exempt privileges are being queried. Four reasons have been cited for the tax exemption controversy: the current fiscal plight of municipal governments, belief that the exemption status is frequently used for commercial or profit-making purposes, impression that some of the services provided by the private agencies should be taken over by the government, and that tax exemption places an additional burden on the non-exempt real property owner who must pay a higher property tax in lieu of the exempt property.

¹⁹"Property Tax Urged for All", The Edmonton Journal, October 31, 1969, p. 25.

²⁰City of Edmonton, Assessor's Department, Assessment and Taxation of Certain Properties by Bylaw under the Provisions of Section 20a of the Municipal Taxation Act - Bylaw #3644, (A Bylaw to assess and tax certain properties in the City of Edmonton otherwise exempted under the Municipal Taxation Act), Edmonton, 1971, 5 pp.

The tax exemption controversy, especially in Alberta, has not stirred up a full-fledged taxpayers' revolt. In Alberta the focus generally has been on tax-exempt property as such and not on any one specific category as the religious institution in the United States. Causation of this broad focus has been the stringent legislation on tax-exempt property and a focus on any one category would do little to alleviate the fiscal plight of the urban municipal governments. For example, taxing university residences did not derive a substantial amount of revenue for the City of Edmonton. In most instances the reformers advocating for a change have been individuals, independent committees and governmental committees. The controversial issue of tax-exempt property is being left to the various levels of government.

CHAPTER III

TAX-EXEMPT REAL PROPERTY IN EDMONTON

. . . it is quite possible that within the foreseeable future half the land in our major cities will be exempt from taxation, thoughtful and knowledgeable people are beginning to express themselves in no uncertain terms concerning the resulting problems.¹

In this chapter, the impact and distribution of tax-exempt real property on Edmonton's incorporated area in 1970 is examined. An attempt will be made to relate the physical impact to the fiscal implications of tax-exempt real property. In this manner, it is hoped that the discussion would be informative in indicating the effect this property has on the urban landscape and government.

EXEMPT PARCELS, MAGNITUDE AND DISTRIBUTION

In 1970 there were 6,929 parcels of tax-exempt real property in Edmonton. Of this total, 5,130 parcels were without buildings, 1,799 had buildings, and 47 tax-exempt buildings were independent of the taxable status of the land. Several reasons may be cited for the latter circumstance: the Treatment Services Colonel Mewburn Pavilion is owned and operated by the federal government, but the land is included

¹M. A. Larson and C. S. Lowell, op. cit., p. 45.

in the University Hospital area; gas regulating stations which are assessed an infinitesimal amount are indicated independently in several cases (Edmonton Exhibition Grounds, Borden Park and the Municipal Airport), as the land and major buildings are taken into account under a separate row number; a gas regulating station on the O'Keefe plant site is assessed a minimal amount with no exemption considered for the insignificant land area it occupies (Plate 1); and university property (River Lot 5) is placed under three separate roll numbers, one with land and building valuation and the other two with building valuation only, in order to make the figures manageable for computer use. In most cases these buildings are situated on land that is tax-exempt.

The average size of tax-exempt parcels is 1.82 acres. The tax-exempt parcels' areal coverage, plus the river's water area (1,655 acres)² constitutes 25.42 per cent of the total city area (Figure 4). Although the river traverses or touches on nearly 25 per cent of the sections, its impact on individual sections in terms of area is not considered. Such consideration at best could only be an estimate; therefore, the river's impact is considered in totality.

Figure 5, indicates the distribution of tax-exempt property within the city. In general, the exempt parcels are distributed throughout all the sections with the fewest in

²Based on a 1966 calculation. City of Edmonton, Parks and Recreation Department.

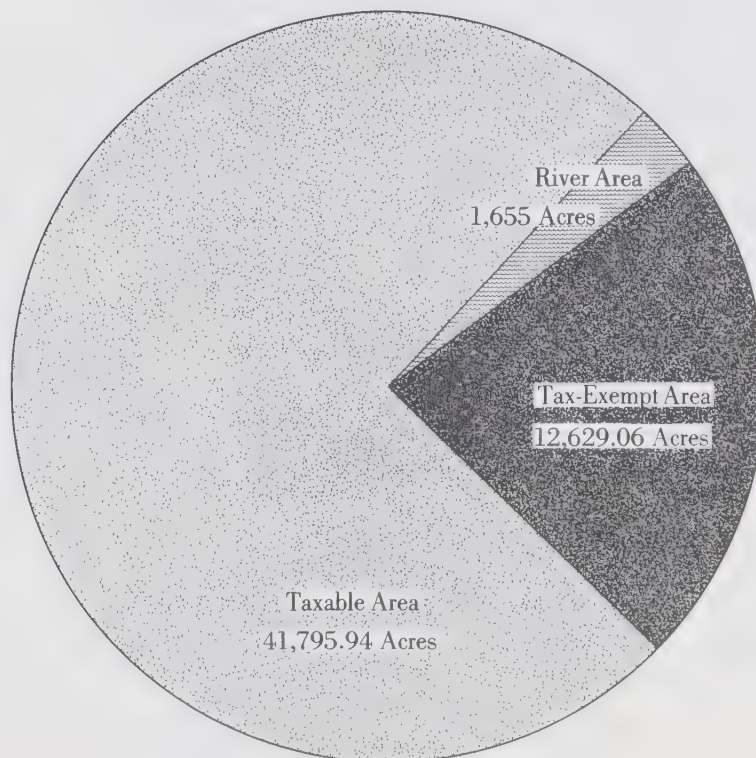


Plate 1. REGULATING STATION: LOWEST ASSESSED BUILDING
This one is located on the O'Keefe Brewing
Company site at 105 Street and Saskatchewan
Drive.



Plate 2. THE UTILITY LOT: SMALLEST TAX-EXEMPT PARCEL
This particular utility lot is located at
12304U - 123 Street.

TAXABLE AND TAX-EXEMPT AREA
CITY OF EDMONTON, 1970



TOTAL ACREAGE 56,080

Source: *Assessor's Department,
City of Edmonton,
1970.*

J.K.W.

Figure 4

CITY OF EDMONTON, 1970



Number of parcels per section 121-180
 Clusters of tax-exempt parcels: north
 central more than 180
 periphery of central area 46

1 0 1 2 miles

Figure 5

the peripheral sections. More specifically, six sections have no exempt area, two in the southwestern corner, two in the southeastern corner, one in the western portion and one in the eastern portion. The first two instances are associated with undeveloped land, while in the latter cases only small portions of the sections are within the corporate limits.

Three clusters of tax-exempt parcels can be identified (Figure 5). The northern cluster is associated mainly with residential development. This area includes a total of 1,470 exempt parcels of which 632 (40.5 acres) constitute utility lots. These lots in most cases are very small in area (Plate 2). For example, in numerous instances a land area of 3 x 30 feet is exempt due to a guide line from a power pole. The second largest number of parcels (540) in this area are classified as tax sale. These parcels occupy 280.28 acres and have been acquired by the city through non-payment of taxes and through city growth. At present, acquisition by the former method is a rare occurrence.² In the latter case, land acquired through city annexation is held by the Alberta Housing Authority until such time that a subdivision is required and the city has serviced it. The Alberta Housing Authority then releases the property to the city for

²Personal communication, Mr. P. Stecyk, Director of Tax Collection, City of Edmonton, April, 1972.

sale to potential residents. Until the lots are sold the city owns a substantial amount of land. This is exemplified by section 5 which indicates 293 tax sale parcels (112.33 acres). This section is synonymous with the recently developed Dickinsfield subdivision. The third largest number of parcels (51) are classified as central and belong to the City Finance Department. The 33.35 acres are being held for future development, possibly for road widening.

The second cluster is in the central area, with section 51 possessing the largest number of parcels (305). The largest number of parcels in this section (63 parcels or 60.52 acres) belong to the provincial government and are associated with the legislative grounds and the provincial administrative buildings. In this section the Parks and Recreation Department owns 71 parcels with an acreage total of 74.67. In the central area of the city the Parks and Recreation Department is the single largest holder, owning 211 of the 739 parcels. This is associated with the river valley where numerous parks, including Victoria Golf Course, Victoria Park, and Renfrew Ball Park, are located. The second largest number of parcels (185) are classified as tax sale and the third largest number of parcels (149) are classified as central. In the latter instance the parcels have been acquired by the City Finance Department for current civic purposes or for future use--omniplex, street widening, new arterial routes or related approaches to bridges.

The third major cluster is located on the periphery of the central area to the east and south. A similar trend to that of the central area is indicated, with the exception of section 60. Within section 60 there are 193 exempt parcels, 144 of which belong to the University of Alberta.

LAND AND BUILDING VALUATION

In 1970 the land assessment in Edmonton was \$51,407,930.00, an average assessment of \$4,070.61 per exempt acre. The building assessment was \$269,040,000.00, a real property exemption value of \$320,447,930.00. This represents 38.28 per cent of the total city assessment. Table 1 indicates the tax levy and assessment procedure.

TABLE 1 - CITY OF EDMONTON TAX LEVY AND ASSESSMENT PROCEDURE

Tax rate 1970:	Mills	Levy (000's)
General Municipal Purposes Including Debt Charges	17.95	\$15,025
Hospital Charges	2.55	2,138
Library	2.00	1,674
Education	<u>42.59</u>	<u>35,652</u>
	65.09	\$54,489

The basis of assessment for taxation, in the City of Edmonton, is on

Land: 75% 1957 Market Value

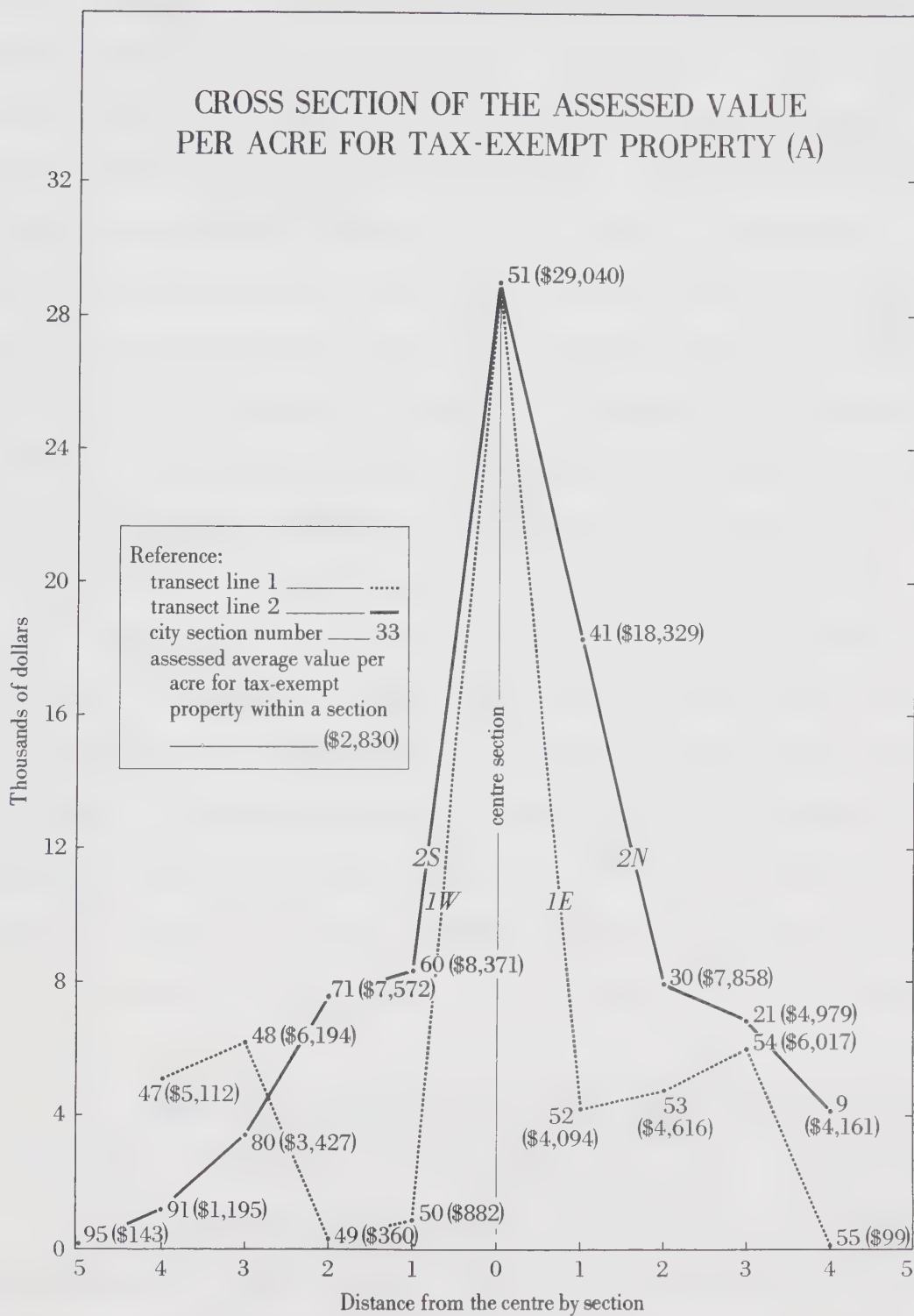
Buildings: 45% of 1957 Construction Cost less depreciation.
Except single family occupancy which are:
37.5% of 1957 Construction Costs less depreciation.

Source: City of Edmonton, Finance Department,
Financial Statements and Reports, 1970,
Edmonton, 1971, pp. 12 and 75.

With a tax levy of 65.09 mills the exemption of real property meant a loss of \$20,857,955.76 to the city. Although this may initially seem as a substantial revenue loss to the city, monies are received to cover a considerable portion of the loss. The sources of this revenue will be discussed in following chapters.

Figures 6 and 7 examine the valuation of tax-exempt property from the centre of the city to the periphery. The valuation has been established by converting the total land assessment value to the assessment per exempt acre for each section. Transect lines were drawn and the sections through which the lines traversed were analyzed. The transect lines are illustrated by Figure 3.

An examination of Figures 6 and 7 shows that there is a definite decrease in land valuation from the city centre to the periphery. The decrease is illustrated as an irregular parabolic shape. There are fluctuations in the values which on occasions are quite significant. In Figure 6 the transect line 1W drops sharply to a value of \$360.39 per acre in the second section from centre, then proceeds to increase quite sharply for the third section. The rapid decrease in value for section 50 and 49 is associated with the substantial area used for recreation in the river valley. Section 50 consists of Emily Murphy Park, Victoria Park and the Victoria Golf Course. Section 49 contains Mayfair Golf Course and Country Club and a substantial portion of Mayfair Park.



Source: Assessor's Department,
 City of Edmonton,
 1970.

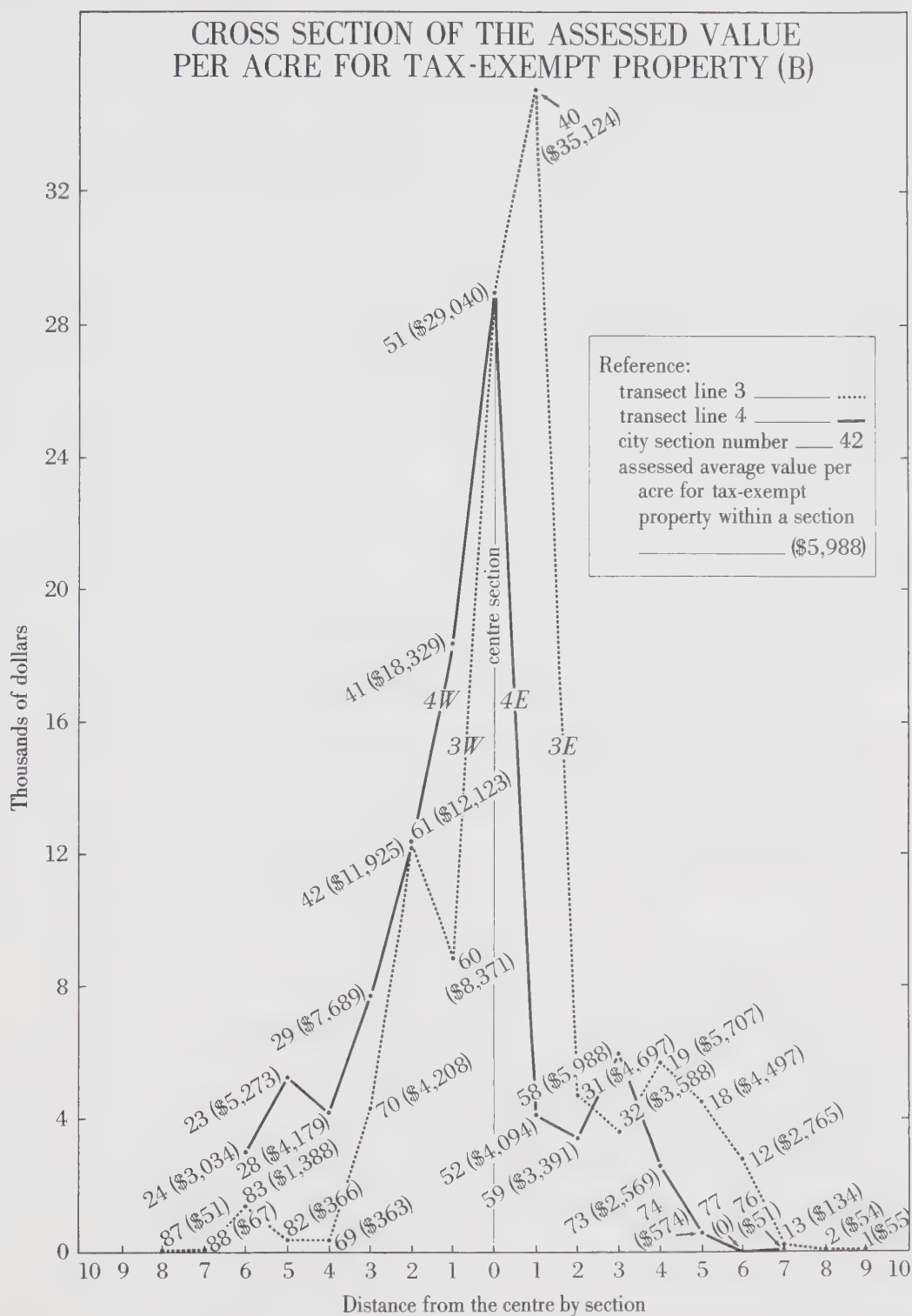
J.K.W.

Figure 6

Sections 48 and 47 are residential areas with associated commercial development. To the east transect line 1E follows a similar pattern to that of 1W. Section 52 has extensive parkland area associated with the river and Mill Creek ravine. The next two sections 53 and 54 are primarily developed residential areas; however, the latter section has an extensive commercial development (Capilano Shopping Centre and the Sky-View Drive-In Theatre) which would explain the higher land value. The location of commercial development results in a more intensive land use; therefore, less land is exempt from taxation in section 54.

In Figure 6, transect line 2 portrays the decreasing land value concept much more adequately by traversing sections that possess commercial, industrial and residential development. Transect line 2S indicates a continuously decreasing land valuation toward the periphery. Line 2N indicates a similar trend. Lines 2S and 2N together indicate a decreasing land value that is comparable to a parabolic shape.

In Figure 7, transect line 3 deviates somewhat from the representation of the previous two transect lines. Transect line 3W peaks twice in a general trend of decreasing land assessment value. Section 61 contains part of the university property within its area, but is primarily a residential area. The line peaks a second time in section 83



Source: Assessor's Department,
City of Edmonton,
1970.

J. K. W.

Figure 7

which is the Riverbend subdivision. Transect line 3E is unique in that it increases from the centre section 51 to section 40. However, this is not surprising as section 40 is also part of the downtown area, whose southwest corner contains the central business district. A second peak indicated by the line is for section 19 which is residential and industrial in nature. The industrial development is comprised of the meat packing industry (Canada Packers Limited and Burns Foods Limited).

Line 4W shows an increase in section 23 as it decreases from the centre. Section 23 is primarily a residential area (Dovercourt and Sherbrooke, a planned neighborhood unit), with the northern 20 per cent being industrial. Transect line 4E, decreasing from the centre, peaks in section 58. This section, primarily residential in nature, has within its area a regional shopping centre (Bonnie Doon), thus exemplifying a similar trend to transect line 1E.

The cross section analysis of tax-exempt real property valuation by means of transect lines indicates that there is a definite decrease in valuation from the centre of the city to the periphery. Although there were pockets of increased valuation, this does not invalidate the analysis. These pockets of increased value per acre are related to more intensive and a different type of land utilization. The higher value per acre, however, is lower than the previous high closer to the centre. Thus, in the urban environment

there are isolated peaks of higher valuation per acre but these peaks themselves decrease toward the periphery of the city as indicated by the generalized land value surface model within a city.³

SUMMARY

This chapter has shown that both man and nature play a role in property exemption. Man's role is related to statutes, while nature's role is related to the physical landscape. Together they constitute an exemption of 25.42 per cent of Edmonton's total area. The 6,929 tax-exempt parcels occupy an area of 12,629.06 acres. Three clusters of tax-exempt parcels have been identified (northern, central area, and peripheral to the central area). Within the clusters it has been discovered that municipal government property is the most numerous. Utility lots were the most numerous in the northern cluster, while Parks and Recreation Department property was dominant in the second and third clusters.

The total value of tax exemption as compared to the total assessed value of all property is 36.78 per cent. Based on a tax levy of 65.09 mills the exemption value represents 25.67 per cent of the possible city revenue. The analysis of tax-exempt property, using transect lines, has indicated

³B. J. Garner, "Models of Urban Geography and Settlement Location," Models of Geography, eds. R. J. Chorley and P. Haggett, London, Methuen, 1967, p. 337.

that there is a decrease in land value from the centre of the city to the periphery. This assessed land value decrease was not perfectly parabolic, since isolated higher land value pockets were identified.

CHAPTER IV

CATEGORIES OF TAX-EXEMPT PROPERTY

. . . exemptions may be classified in a number of ways to facilitate discussion and study.¹

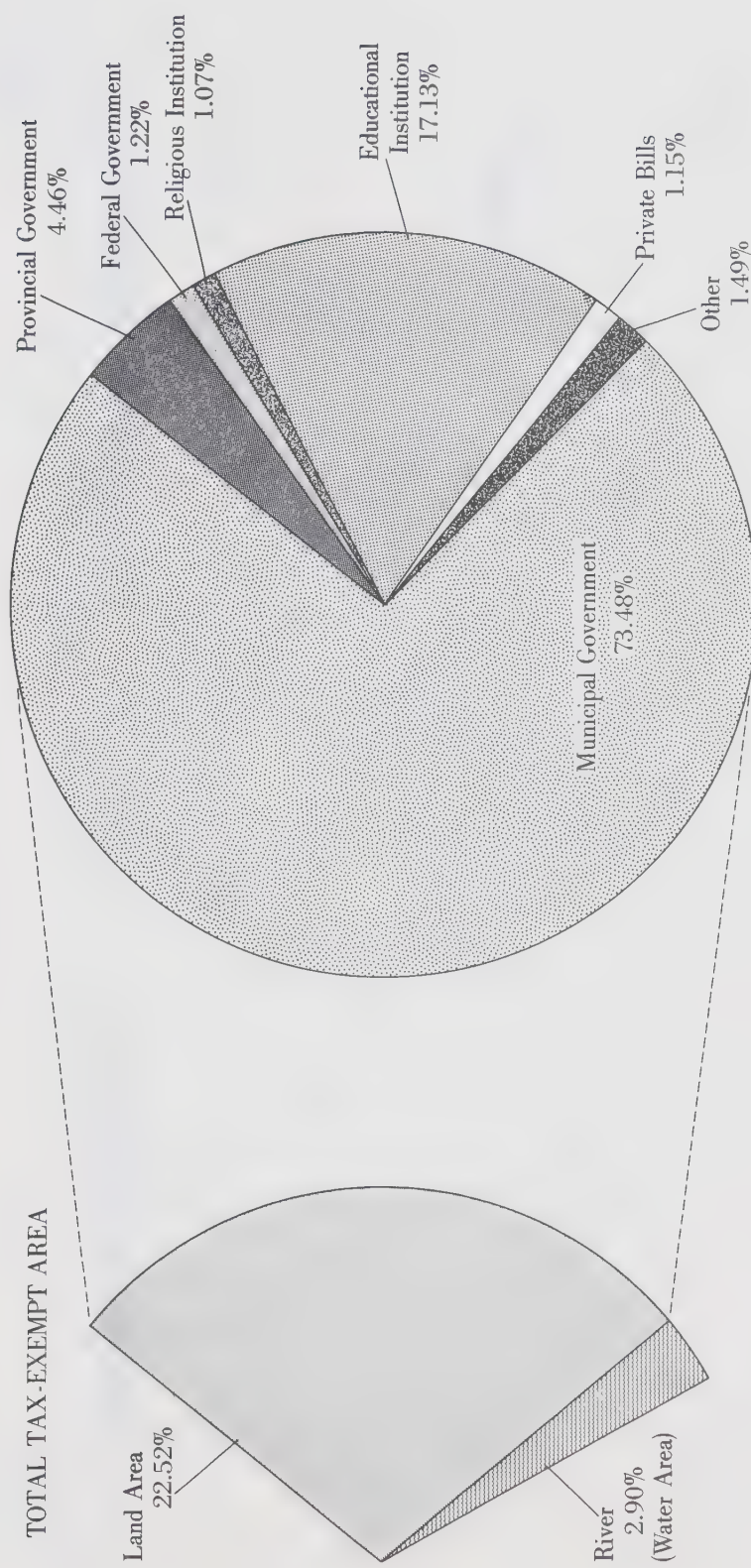
Seven categories of tax-exempt real property have been devised in this study to render the topic manageable for discussion. These categories are: urban municipal government, provincial government, federal government, the religious institution, the education institution, private bills, and other tax-exempt property.

URBAN MUNICIPAL GOVERNMENT

The urban municipal government is the largest single owner of tax-exempt property (Figure 8). It by far exceeds any other category related to the number of parcels and the acreage that these parcels constitute (Figure 9). The average parcel size is 1.57 acres. Figure 10 portrays the relative area of this category in respect to that of the total city area. Figure 11 exemplifies the total land assessment and building assessment for the categories and illustrates the relative position of this category to that of the other categories. The average land assessment for urban municipal

¹L. R. G. Martin, op. cit., p. 18.

PER CENT OF TOTAL TAX-EXEMPT AREA OWNED BY EACH CATEGORY

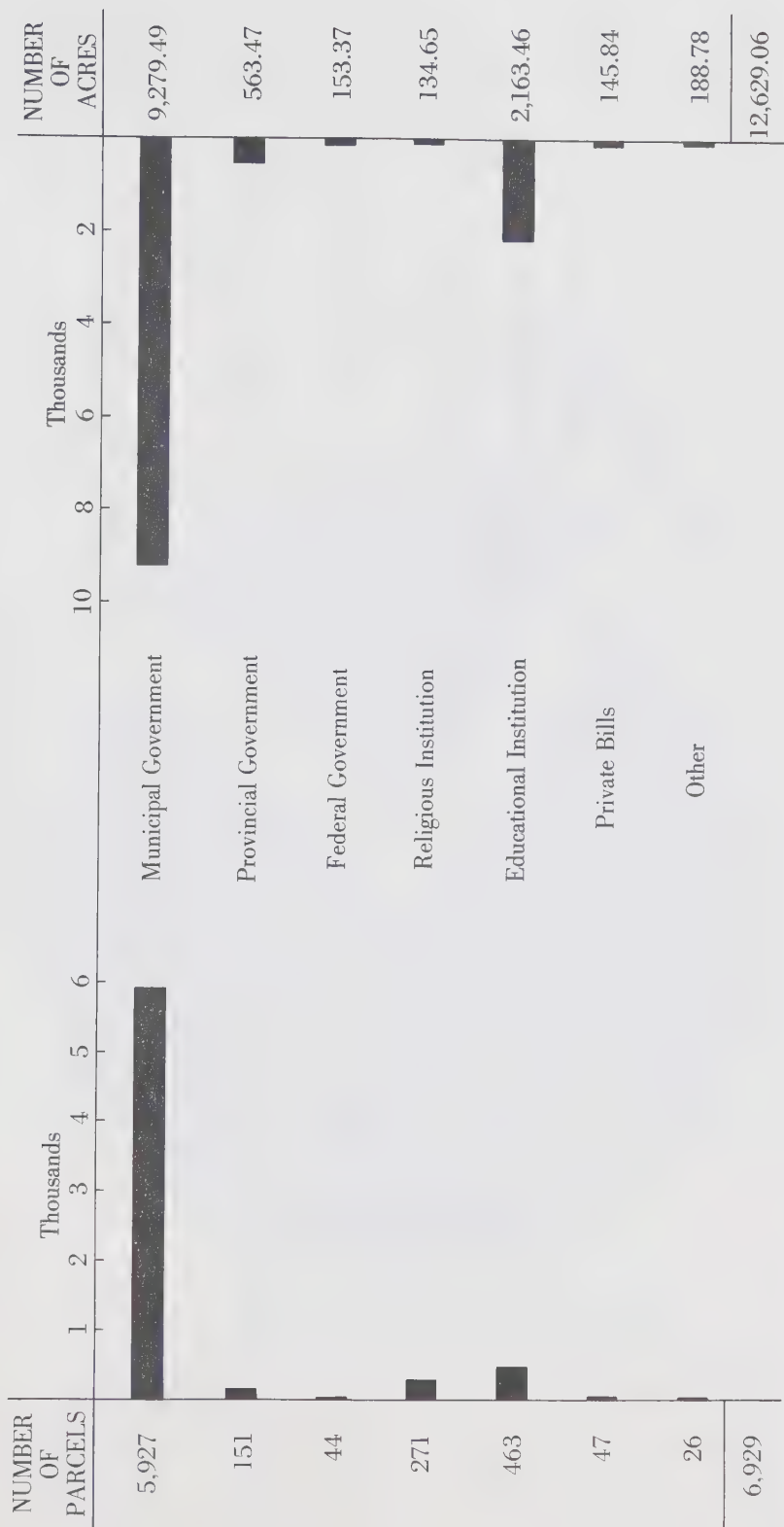


Source: Assessor's Department,
City of Edmonton,
1970.

J.K.W.

Figure 8

TAX-EXEMPT PARCELS AND ACREAGE OWNED BY EACH CATEGORY

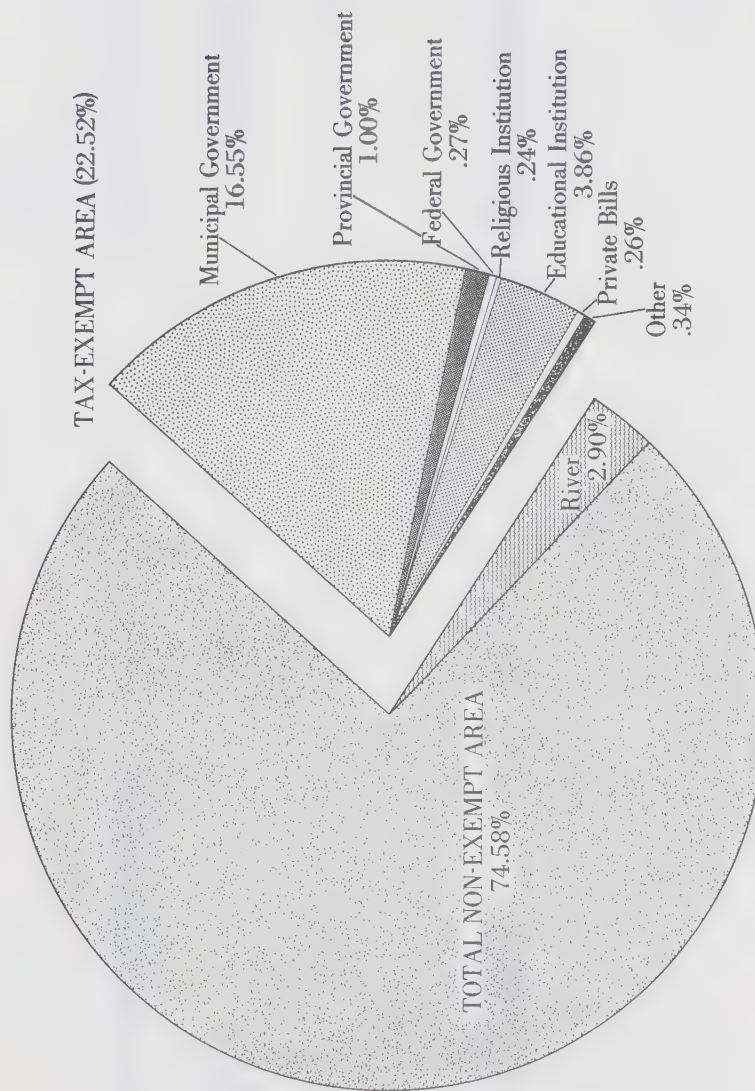


Source: Assessor's Department,
City of Edmonton,
1970.

J.K.W.

Figure 9

INDIVIDUAL TAX-EXEMPT CATEGORIES AS A PER CENT OF TOTAL CITY AREA

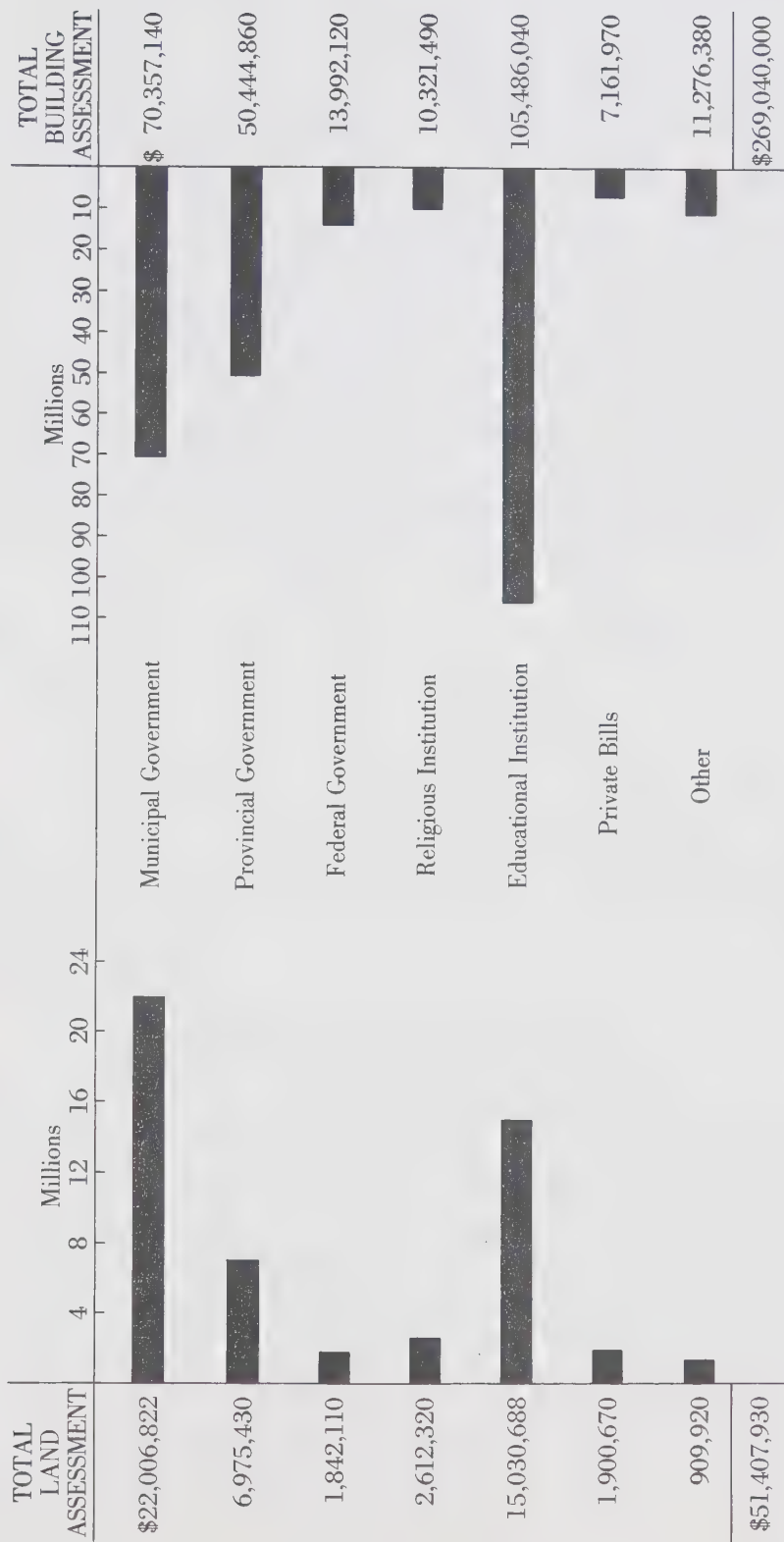


Source: Assessor's Department,
City of Edmonton,
1970.

J.K.W.

Figure 10

COMPARATIVE LAND AND BUILDING ASSESSMENT FOR EACH CATEGORY



Source: Assessor's Department,
City of Edmonton,
1970.

J.K.W.

Figure 11

property is \$2,371.55 per acre. Although urban municipal government ranks first in land assessment exemption, it is a distant second in exempt building assessment. A major reason for this is the parkland area and the tax sale property which contain a minimal number of buildings. The total land assessment is 43.05 per cent of the total tax-exempt land assessment, while the building assessment is 26.15 per cent of the total building assessment. Plates 3, 4, and 5 illustrate the highest parcel assessment, highest building assessment and largest individual exempt parcel, respectively.

The distribution pattern of the exempt land parcels for urban municipal government (Figure 12) very closely parallels that of the total tax-exempt parcel distribution on the city (Figure 5). A more detailed discussion of urban municipal government tax-exempt property will be undertaken in the next chapter.

PROVINCIAL GOVERNMENT

The provincial government's relative position in ownership of tax-exempt property is illustrated by Figure 8, while its position in number of parcels is illustrated by Figure 9. The average parcel size is 3.37 acres, nearly double that of the urban municipal government. This can be explained by the ubiquitousness of the urban government's utility lots which are inappreciable in size. Figure 10, indicates the minimal areal impact that this category has on the total city area. The provincial government ranks third



Plate 3. MUNICIPAL GOVERNMENT'S HIGHEST ASSESSED PARCEL
The Edmonton Municipal Airport site, in sections 21, 22, 29 and 30; has a land assessment of \$2,745,100.

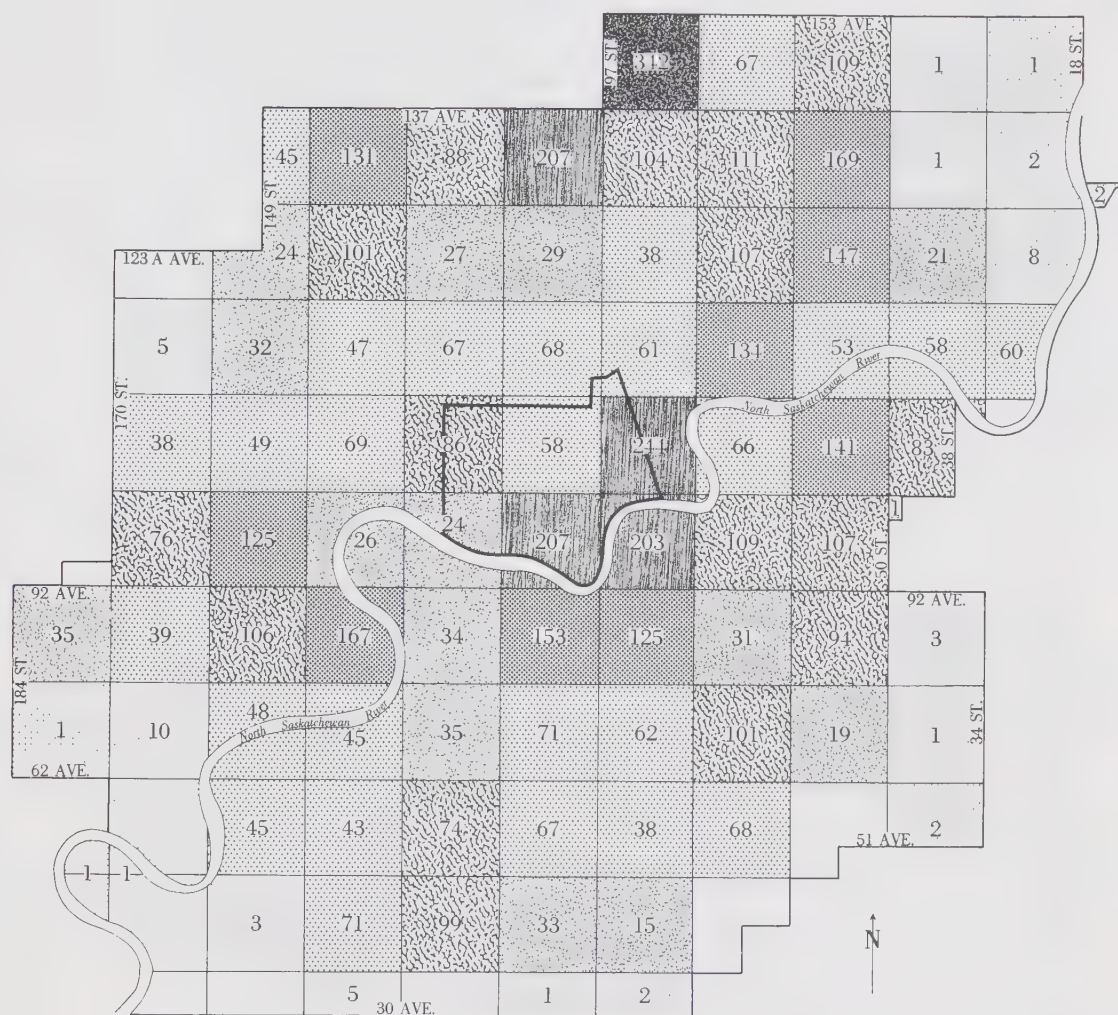


Plate 4. MUNICIPAL GOVERNMENT'S HIGHEST ASSESSED BUILDING
The buildings on the disposal area at 42 Street and 110 Avenue are assessed at \$2,320,170.








Plate 5. MUNICIPAL GOVERNMENT'S LARGEST TAX-EXEMPT PARCEL
The Edmonton Municipal Airport site is by far
the largest tax-exempt parcel at 609.04 acres.

CITY OF EDMONTON, 1970



Reference:

Number of tax-exempt parcels

0 
1-12 
13-36 
37-72 
73-120 

121-180 
181-252 
253-342 
on 

Number of parcels per section
Central area of the city..

1 0 1 2 miles

Source: *Assessor's Department,
City of Edmonton,
1970.*

J.K.W.

Figure 12

in the assessed valuation for land and buildings (Figure 11). Its 563.47 exempt acres have an average assessment of \$12,379.32 per acre which is nearly six times the average value per acre of urban municipal government land. This high assessment can be attributed to the property's locational concentration in the central area of the city where the assessment per acre ranges from \$45,990.42 (section 51) to \$218,046.96 (section 40). The total land assessment is 13.57 per cent of the total tax-exempt land assessment, while the building assessment is 18.75 per cent of the total exempt building assessment. Plates 6, 7 and 8, respectively, illustrate the highest parcel assessment, highest building assessment and the largest individual parcel in the category.

Provincial government parcels are clustered in the central portion of the city (Figure 13). This is directly associated with the Provincial Legislative Grounds and the administrative offices. Nevertheless, there is also a wide distribution of provincial government property. This is related to provincial government operated schools (Alberta School for the Deaf, Alberta Vocational Training Centre), hospitals (Aberhart), banks (Alberta Treasury Branch), stores (Alberta Liquor Store), and numerous other property associated with various services.

Although the provincial government property is tax-exempt, the province pays a grant in lieu of taxes to the urban municipal government. In 1970 the City of Edmonton



Plate 6. PROVINCIAL GOVERNMENT'S HIGHEST ASSESSED PARCEL
The 36.4 acre parcel, assessed at \$662,890,
is located at 96 Avenue and 106 Street.



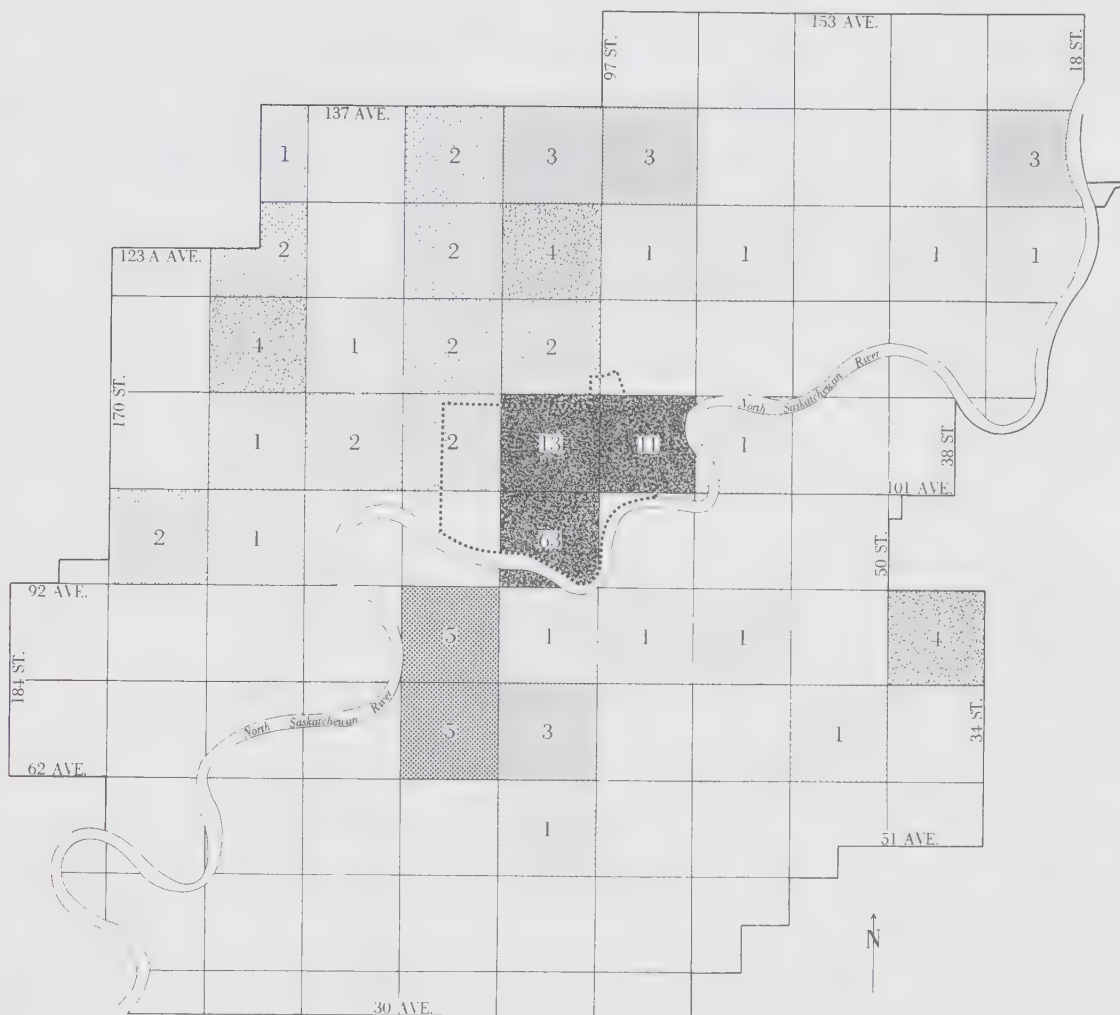
Plate 7. PROVINCIAL GOVERNMENT'S HIGHEST ASSESSED BUILDING
Northern Alberta Institute of Technology, located
at 11762 - 106 Street, has a building assessment
of \$5,824,810.



Plate 8. PROVINCIAL GOVERNMENT'S LARGEST PARCEL
This 60 acre parcel located at
6312 - 50 Street has a land assessment
of \$19,500 and a building assessment
of \$1,153,700.

DISTRIBUTION OF THE PROVINCIAL GOVERNMENT'S TAX-EXEMPT PROPERTY

CITY OF EDMONTON, 1970



Reference:

Number of tax-exempt parcels

0
1
2
3
4

Number of parcels
Central area of the city

5
more than 5

1 0 1 2 miles

Source: Assessor's Department,
City of Edmonton,
1970.

J.K.W.

Figure 13

received a \$1,973,000.00 grant from the provincial government on its \$57,420,290.00 real property assessment.²

FEDERAL GOVERNMENT

The federal government is one of the smaller owners of tax-exempt property (Figure 8). It ranks fifth in the number of parcels owned, which places it sixth in the number of acres (Figure 9). The average parcel size is 3.49 acres, nearly equal to that of the provincial government. Figure 10, indicates the minimal areal impact that this category has on the total city area. Ranking fifth in total land assessment and building assessment (Figure 11), the \$42,839.77 average assessment value per acre is nearly 3.5 times the assessment value per acre of the provincial government. The total assessment is 3.74 per cent of the total tax-exempt land assessment, while the building assessment is 5.04 per cent of the total exempt building assessment. Plates 9, 10, and 11, respectively, indicate the single highest parcel assessment, single highest building assessment and the largest individual parcel in the category.

The federal government parcels are primarily located in the northeast sector of the city, with a major concentration in the central area (Figure 14). This concentration is

²The City of Edmonton, Finance Department, Financial Statements and Reports (1970), Edmonton, 1971, p. 12.



Plate 9. FEDERAL GOVERNMENT'S HIGHEST ASSESSED PARCEL
Located at 98 Street and 103 Avenue this
parcel is assessed at \$1,926,540.



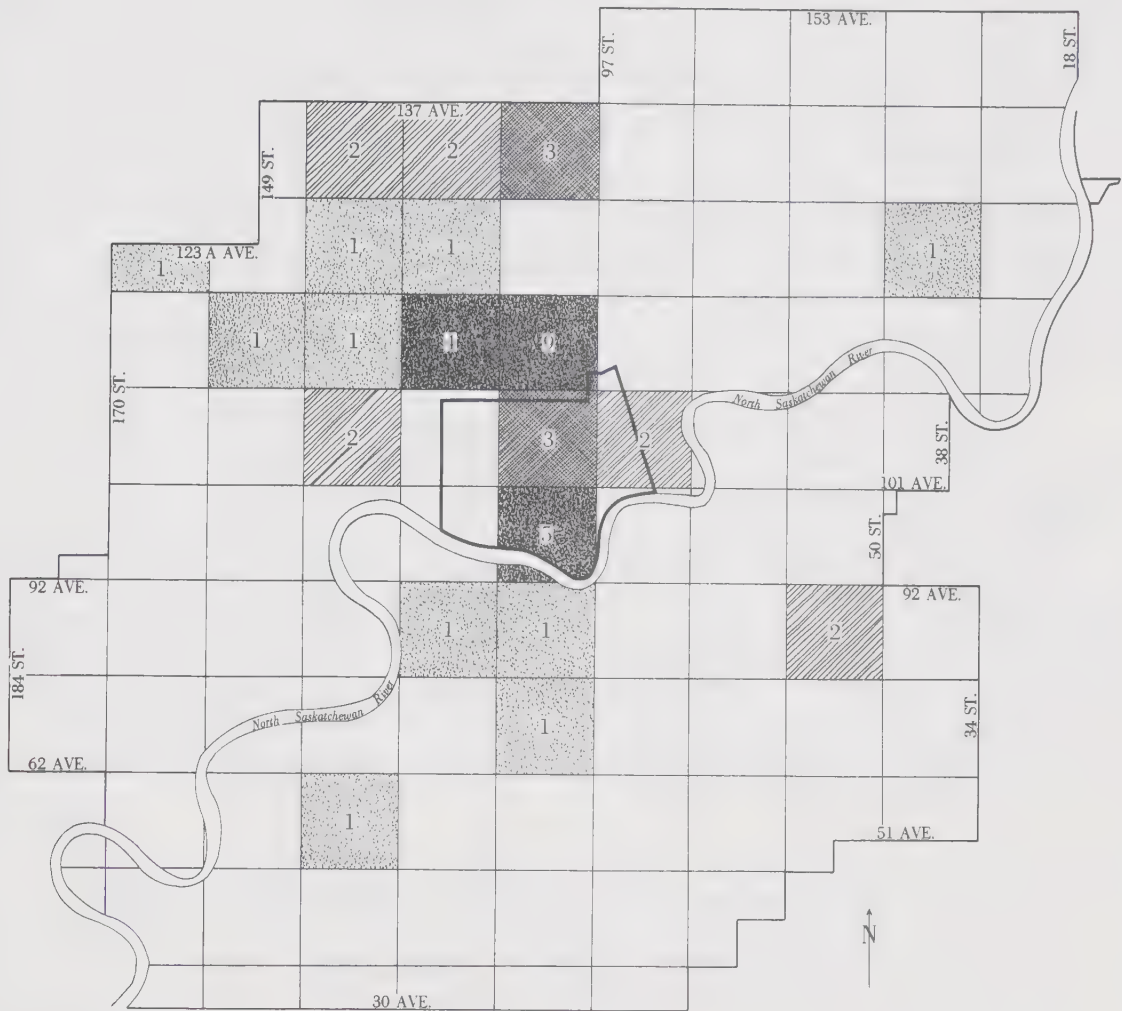
Plate 10. FEDERAL GOVERNMENT'S HIGHEST ASSESSED BUILDING
Located at 9820 - 107 Street the Federal
Building is assessed at \$2,620,300.



Plate 11. FEDERAL GOVERNMENT'S LARGEST PARCEL
This 17.03 acre parcel located at
10440 - 108 Avenue, has a land
assessment of \$153,270 and a building
assessment of \$434,900.

DISTRIBUTION OF THE FEDERAL GOVERNMENT'S TAX-EXEMPT PROPERTY

CITY OF EDMONTON, 1970



Reference:

Number of tax-exempt parcels 0 1 2 3

Number of parcels per section more than 3 4 Central area of the city

Scale
1 0 1 2 miles

Source: Assessor's Department,
City of Edmonton,
1970.

J.K.W.

Figure 14

directly associated with administration, while the others are associated with national defense.

Like the provincial government, the federal government pays a grant in lieu of taxes to the urban municipal government for property that is in federal jurisdiction. The grant is made for all property exclusive of property utilized solely for national defense which receives full exemption status. In 1970, the civic government received \$900,000 from the federal government.³

THE RELIGIOUS INSTITUTION

The religious institution is broken down into seven subcategories (Anglican, Roman and Greek Catholic, United Church of Canada, Baptist, Lutheran, Presbyterian, and other denominations) for the purpose of analysis. This is the same categorization that is utilized by the Tax Assessor's Department.

The churches have ownership of only a fraction of a per cent more land than the federal government (Figure 8). The religious institution ranks third in number of parcels and fifth in the number of acres (Figure 9). The parcels average .50 acres. The institution's impact is only fractionally greater than that of the federal government's on the total city area (Figure 10). Churches rank fourth in the assessed valuation for land and sixth for buildings

³Ibid., p. 12.

(Figure 11). The average land assessment for the religious institution is \$19,400.18 per acre. Land assessment is 5.09 per cent of the total land assessment, while the building assessment is 3.83 per cent of the total building assessment. Although churches do not pay a property tax to the urban municipal government, they pay taxes for all local improvements.

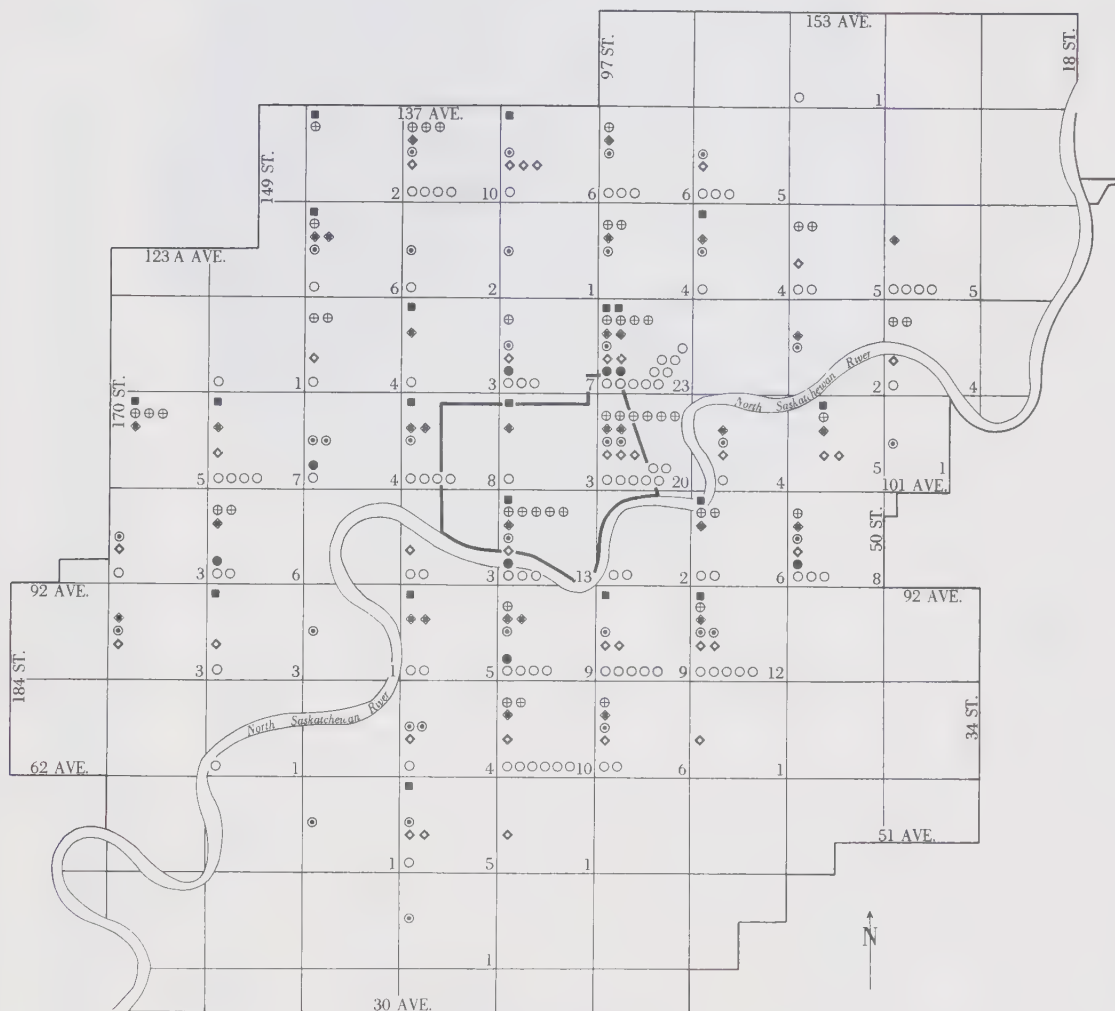
The religious institution's tax-exempt parcels are located in 51 of the 99 sections in the study area (Figure 15). There is a fairly even distribution of parcels, with the exception of a clustering in the central portion of the city, and in sections 31 and 40 on the northeast periphery of the central section. This clustering is related to the original location of the religious institutions when the city was considerably smaller and the majority of the populous was located near them. With the growth of the city the single family dwellers have been moving toward the periphery; however, the churches still occupy the original locations.

Anglican Church

The Anglican Church is one of the smaller holders of tax-exempt property under the religious institution (Figures 16 and 17). The Anglican Church ranks sixth in the number of parcels and acreage, fourth in total land assessment and fifth in total building assessment (Figure 18). The average assessment per acre is \$24,045.44. Land assessment represents 11.00 per cent of the total land assessment in

DISTRIBUTION OF THE RELIGIOUS INSTITUTION'S TAX-EXEMPT PROPERTY

CITY OF EDMONTON, 1970



Reference:

Tax-exempt parcels owned by:

the Anglican Church ■
Roman and Greek Catholic Churches ⊕
United Church ◆
Baptist Church ⊙

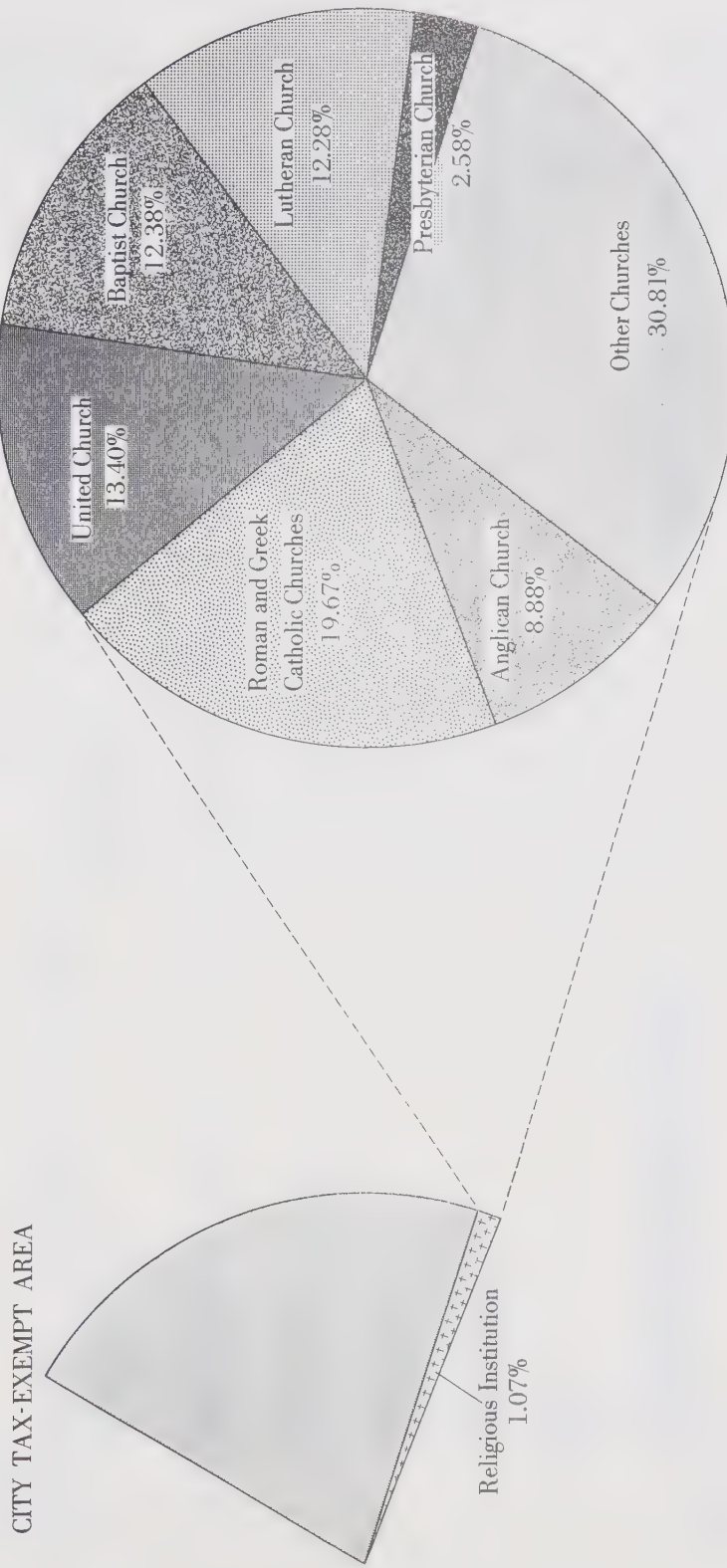
Lutheran Church ◇
Presbyterian Church ●
Other Churches ○
Number of parcels per section 12
Central area of the city —

Source: Assessor's Department,
City of Edmonton,
1970.

J.K.W.

Figure 15

PER CENT OF THE TOTAL RELIGIOUS INSTITUTION'S TAX-EXEMPT AREA OWNED BY EACH RELIGIOUS GROUP

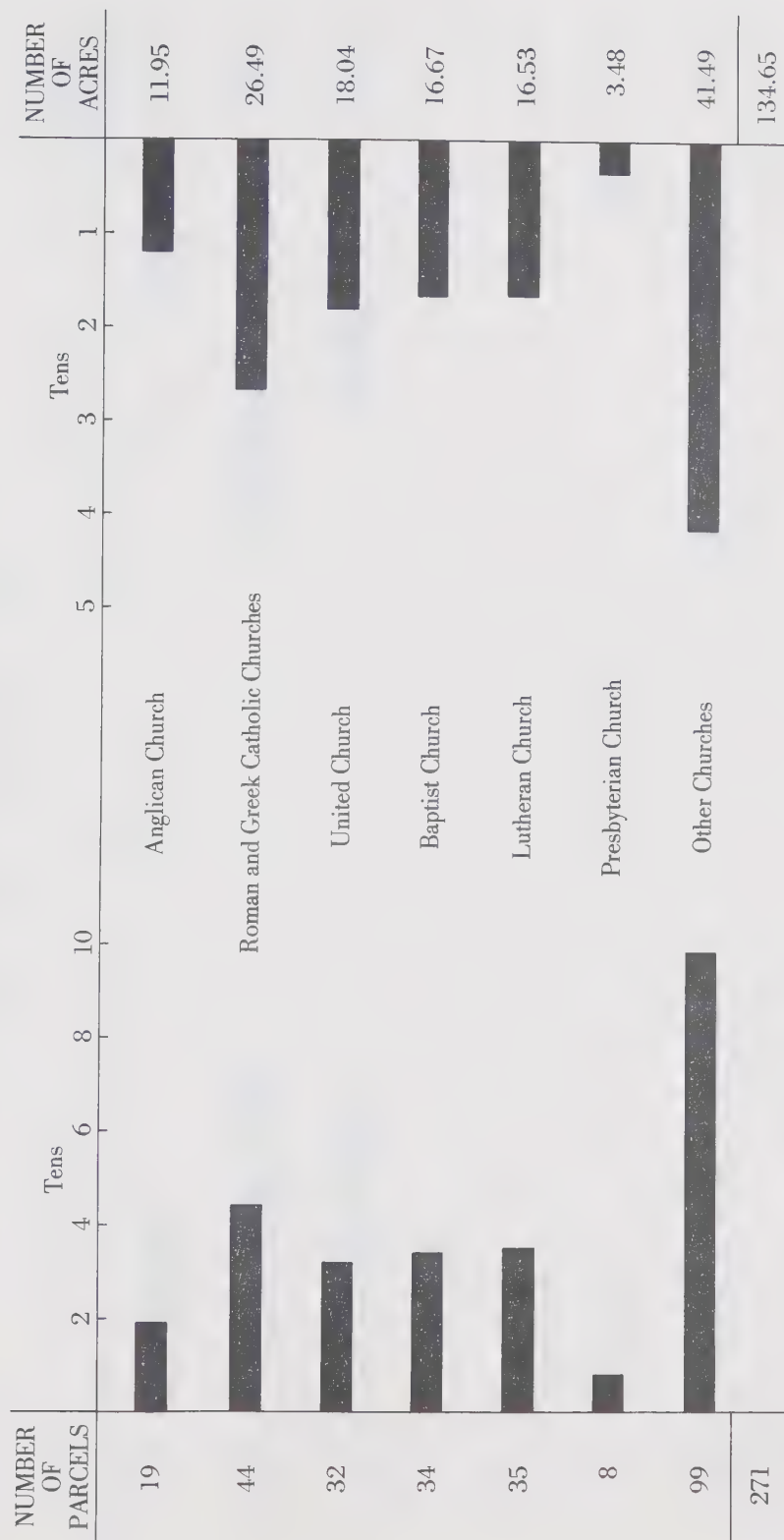


Source: Assessor's Department,
City of Edmonton,
1970.

J.K.W.

Figure 16

TAX-EXEMPT PARCELS AND ACREAGE OWNED BY EACH RELIGIOUS GROUP

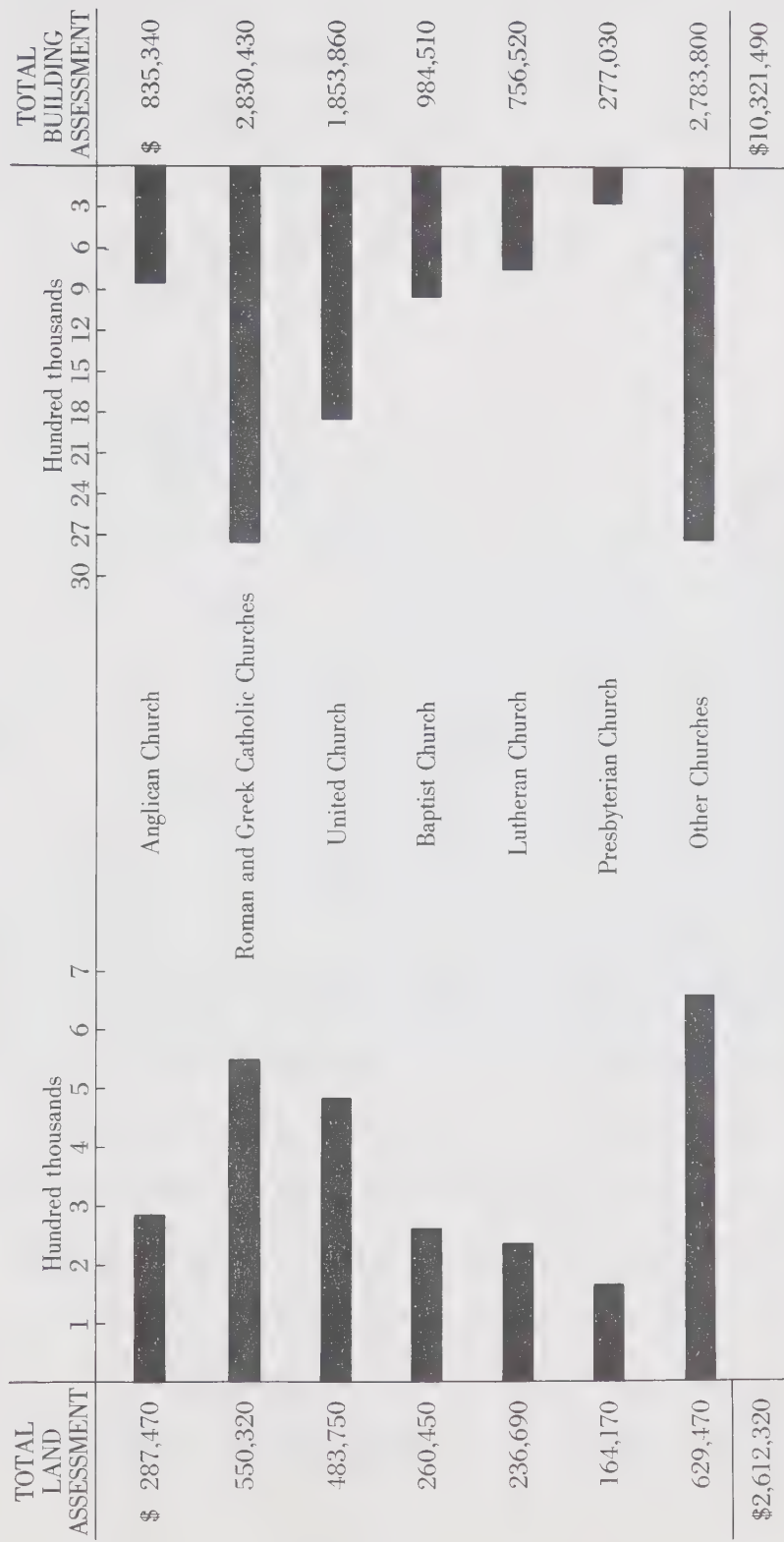


Source: Assessor's Department,
City of Edmonton,
1970.

J.K.W.

Figure 17

COMPARATIVE LAND AND BUILDING ASSESSMENT FOR EACH RELIGIOUS GROUP



Source: Assessor's Department,
City of Edmonton,
1970.

J. K. W.

Figure 18

category four, whereas the total building assessment represents 8.09 per cent. Although the Anglican Church ranks low in the category it owns the highest individually assessed parcel (Plate 12). The parcels are confined to the central sections where they are well distributed, thus no clustering is evident (Figure 15).

Roman and Greek Catholic

These two churches rank second in land ownership in the religious institution category (Figures 16 and 17). They also rank second in total building assessment, but drop to third in total land assessment (Figure 18). The land assessment represents 19.67 per cent of the total land assessment for religious institutions, and building assessment represents 27.42 per cent, the highest of the church groups. Their land assessment average is \$20,777.69 per acre. This subcategory also has the highest individually assessed building (Plate 13) and the largest individual parcel (Plate 14).

The Roman and Greek Catholic parcels closely parallel the territorial distribution of the Anglican Church (Figure 5). Several sections have at least two churches. Sections 32, 41, and 51, in the central area, have four, six and five parcels, respectively. The concentration of the churches in these sections corresponds to the early population settlement in the city.



Plate 12. THE RELIGIOUS INSTITUTION'S HIGHEST ASSESSED
PARCEL

The Anglican Church's parcel, located at
10033 - 103 Street, is assessed at
\$162,750.



Plate 13. THE RELIGIOUS INSTITUTION'S HIGHEST ASSESSED
BUILDING
St. Joseph's Cathedral (Catholic Church)
located at 10044 - 113 Street has a
building assessment of \$561,220.



Plate 14. THE RELIGIOUS INSTITUTION'S LARGEST PARCEL
Annunciation Catholic Church's, located at
9420 - 163 Street, 2.03 acre parcel has a
land assessment of 16,440 and a building
assessment of \$82,180.

United Church of Canada

The United Church ranks third in territorial ownership in the religious institution (Figure 16). However, it ranks fourth in ownership of parcels (Figure 17). Again, as in the previous two church subcategories, the parcel distribution is much similar (Figure 15). Land assessment represents 18.52 per cent of the total land assessment for the religious institution and the building assessment represents 17.96 per cent of the total building assessment (Figure 18). The average land assessment is \$26,811.27 per acre.

Baptist

The Baptist Church ranks fourth in territorial ownership (Figure 16). In ownership of parcels it ranks third in juxtaposition with the Lutheran Church (Figure 17). The Baptist Church exemplifies a much more uniform distribution over the urban landscape than any of the previous church groups in that 34 parcels are located within 30 sections (Figure 15). The assessment represents 9.96 per cent of the religious institutional category and the building assessment is 9.53 per cent (Figure 18). The average land assessment is \$15,624.00 per acre.

Lutheran

The Lutheran Church is fifth in the areal ownership of land within the religious institution (Figure 16). In number of parcels, it ranks third (Figure 17). The Lutheran

Church, like the Baptist Church, has a uniform distribution of parcels over the urban landscape (Figure 15). The total land assessment is 9.06 per cent of the religious category, while the total building assessment is 7.32 per cent. Its average land valuation is \$14,921.07 per acre, the lowest for the subcategories discussed.

Presbyterian

This church group is the smallest holder of land and parcels (Figures 16 and 17). The remaining several parcels owned by this subcategory are distributed within close proximity of the peripheral boundary of the city's central area (Figure 15). The total land and building assessment for this subcategory is illustrated in Figure 18. The land assessment represents 6.28 per cent of the religious category and the building assessment is 2.68 per cent. In contrast to the Lutheran Church, its land valuation at \$47,218.77 per acre is the highest for the subcategories. The high land value is directly related to the central location of the First Presbyterian Church (Section 51), whose .6887 acres is assessed at \$120,000.00 (Plate 15).

Other Denominations

This subcategory takes into consideration the real property owned by the remaining church denominations such as Latter Day Saints, Pentecostal, Hebrew, Mennonites and Jehovah Witness. These denominations as a group are the



Plate 15. FIRST PRESBYTERIAN CHURCH
Located in the central
portion of the city
(10025 - 105 Street) this
Church's .6887 acres are
assessed at \$120,000 with
a building assessment of
\$174,240.

largest owner of exempt property (Figures 16 and 17) and exceed all the other church subcategories in total land assessment. However, these denominations are a close second to the Roman and Greek Catholic group in total building assessment. The building assessment is 26.97 per cent and the land assessment 24.10 per cent of the total land assessment for the religious institution. Land assessment valuation per acre is \$15,171.02. The land parcels within this group are distributed throughout a significantly large area of the city with a concentration towards the southeast from the central area (Figure 15).

THE EDUCATIONAL INSTITUTION

The educational institution is one of the larger territorial owners of tax-exempt property (Figure 8). This institution ranks second in number of parcels owned (Figure 9) with the average parcel size being 4.67 acres. Its impact on the total city area is substantially greater than that of the religious institution (Figure 10). The educational institution is a distant second in total assessed land value, but is first in the total assessed building value (Figure 11). Its land assessment valuation is \$6,947.56 per acre. The land assessment represents 29.21 per cent of the total exempt land assessment in Edmonton and the building assessment represents 39.21 per cent of the total building assessment. Like the religious institution, the educational institution does not

pay a property tax (exclusive of university residences) to the urban municipal government; however, it does pay taxes on all local improvements that the municipal government has carried out. The educational institution's tax-exempt parcels are located within 65 of the 99 sections occupied by the city of Edmonton (Figure 19). There is a fairly even distribution of parcels, with the exception of sections 59 and 60 where a pronounced clustering occurs. These two sections are associated with the University of Alberta area.

To facilitate analysis, the educational institution is divided into three subcategories: the Edmonton Public School Property, the Edmonton Separate School Property and the University of Alberta Property.

Edmonton Public School Property

A total of 163 parcels of tax-exempt property are owned by the Edmonton Public School Board. The 163 parcels constitute a total of 1085.68 acres and represent 50.18 per cent of the total acreage that is tax-exempt for educational purposes (Figure 20). The land assessment for the 163 parcels is \$145,430.00, an average assessment of \$7,517.54 per acre, with a building assessment of \$45,766,170.00. The land assessment represents 54.19 per cent of the category and the building assessment 43.39 per cent of the total building assessment.

Public schools are evenly distributed throughout the

DISTRIBUTION OF THE EDUCATIONAL INSTITUTION'S TAX-EXEMPT PROPERTY

CITY OF EDMONTON, 1970



Reference:

Number of tax-exempt parcels 0 1-2 3-4 5-6

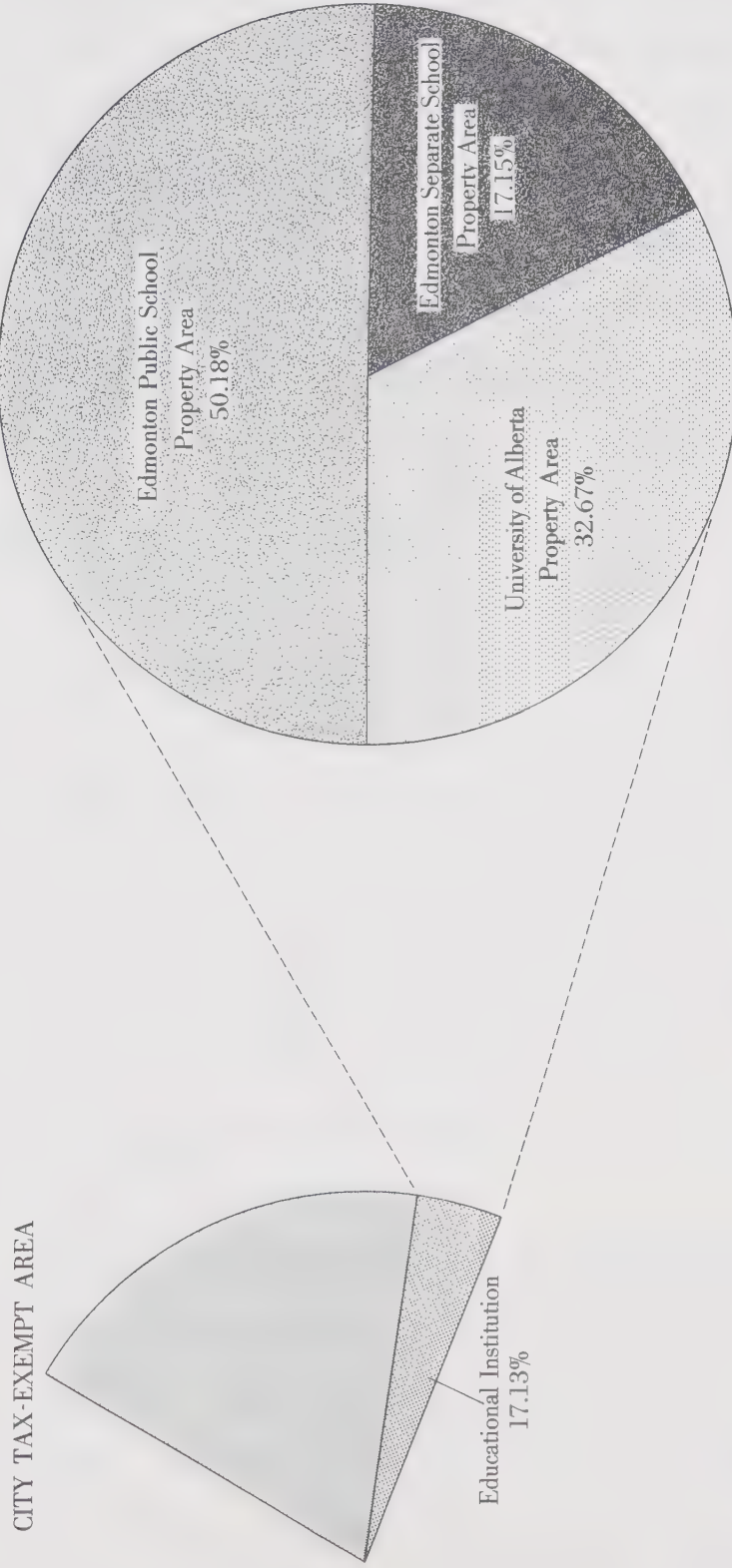
..... 7-8 more than 8
Number of parcels per section
Central area of the city

Source: Assessor's Department,
City of Edmonton,
1970.

J.K.W.

Figure 19

PER CENT OF THE TOTAL EDUCATIONAL INSTITUTION'S TAX-EXEMPT AREA OWNED BY EACH SUBCATEGORY



Source: Assessor's Department,
City of Edmonton,
1970.

J.K.W.

Figure 20

city with the exception of a small concentration in the northern and eastern areas. Section 4 in the northern area of the city has the greatest number of public school parcels and the second highest acreage (56.09); the highest acreage (66.37) is found in section 90. Section 4 has the highest land assessment of \$328,190.00; however, the highest assessment per acre (\$23,958.00) is in the central portion of the city (section 42).

Edmonton Separate School Property

The Edmonton Separate School Board owns a total of 90 parcels of tax-exempt land; 73 fewer than the Public School Board. These parcels constitute a total of 371.24 acres. The Separate School Board is the smallest owner of land in the educational institution category (Figure 20). The land assessment for the 90 parcels is \$2,779,090.00, an average assessment of \$7,485.89 per acre, with a building assessment of \$17,053,860.00. The land assessment represents 18.49 per cent of the category and the building assessment represents 16.17 per cent.

The Separate School property is distributed throughout the city with a concentration in the central area (sections 40, 41 and 51). The largest exempt area is in section 90, with 54 acres. This section also has the highest land assessment, \$121,120.00. Section 70 has the highest assessment per acre, \$334,371.50, which corresponds with prime residential land.

The University of Alberta Property

The University of Alberta, is the holder of 210 parcels of tax-exempt property totalling 706.53 acres. Four components make up this property: the University Hospital, the university residences, the campus, and the extension area. The extension area is East Garneau where the university has purchased numerous lots for future development. The land assessment for the 210 parcels is \$4,106,168.00, an average of \$5,811.74 per acre, and a building assessment of \$42,666,010.00. The land assessment represents 27.32 per cent of the total land assessment for the category and a building assessment of 40.44 per cent of the total building assessment. As has been mentioned the university property is concentrated in sections 60 and 61; however, a second concentration not related to parcels but to acreage is located in sections 70, 81 and 82 (Figure 19). This concentration is associated with the university experimental farm, and Michener Park (a student residence).

PRIVATE BILLS

This category consists of all property that is exempt from property taxation by private bills. Under the Municipal Tax Exemption Act (Appendix C), benevolent organizations are able to apply to the Local Authorities Board for property tax exemption. Table 2 includes most of the organizations that are exempt from property taxation in Edmonton by private bills. There were 47 tax-exempt parcels on December 31, 1970

TABLE 2 - EXEMPTIONS BY AUTHORITY
OF LEGISLATIVE ENACTMENTS

Organization	Property Assessment
Alberta College	\$761,540
St. Mary's Home Technical School	143,810
Franciscan Sisters of the Atonement	63,920
Apostolic Trustees of the Friars	
Minor or Franciscans of Western Canada	189,500
Le College St. Jean	617,160
Sisters of Our Lady of Charity	485,830
(O'Connell Institute)	24,230
Salvation Army (Sunset Lodge)	68,280
Salvation Army (Men's Hostel)	150,620
Salvation Army (9629 - 102 Ave.)	9,270
Salvation Army (Rehabilitation Centre)	70,310
Seventh Day Adventist Elementary School	54,650
Les Filles de Jesus	264,740
Sisters of St. Joseph	229,990
Young Men's Christian Association (Central)	638,660
Young Men's Christian Association (West)	133,520
Sisters of the Assumption	395,360
Sisters of Charity (Grey Nuns of Alberta)	1,003,020
The Ursulines of Jesus	95,200
The Edmonton Hebrew School	165,430
La Corporation Des Soeurs de Sainte	
Croix et des Sept Douleurs	257,310
Les Soeurs de Charite de la Providence	
des Territoires du Nord-Ouest	586,790
Boy Scouts of Canada	104,990
Boy Scouts Association	5,380
Young Women's Christian Association (Main)	213,980
St. John Ambulance	64,100
Jellinek Society	11,220
Marian Centre	75,580
All Peoples Mission	7,750
St. John's House	4,780
Society for Prevention of Cruelty	
to Animals	15,990
Concordia College	401,600
St. John's Institute (Chapter 122)	143,790
Rosary Hall	78,800
Red Cross Society	111,510
Rehabilitation Society for Handicapped	99,920
Canadian National Institute for the Blind	172,640
Boys Club of Edmonton	120,780
Catholic Charities - Centennial Villa	14,810
Canadian Bible Society	5,130

TABLE 2 - continued

Organization	Property Assessment
Young Women's Christian Association (Extension)	142,880
Edmonton Art Gallery	531,530
Catholic Charities - Marydale	60,000
Edmonton Aphasic Association	24,950
Edmonton Association for Retarded Children	7,530
Edmonton Society for Christian Education (Dutch Schools)	70,720
Sister Adorers of the Precious Blood	134,950
	66,360
Total	\$9,100,810

Source: Assessor's Department, City of Edmonton, 1970.

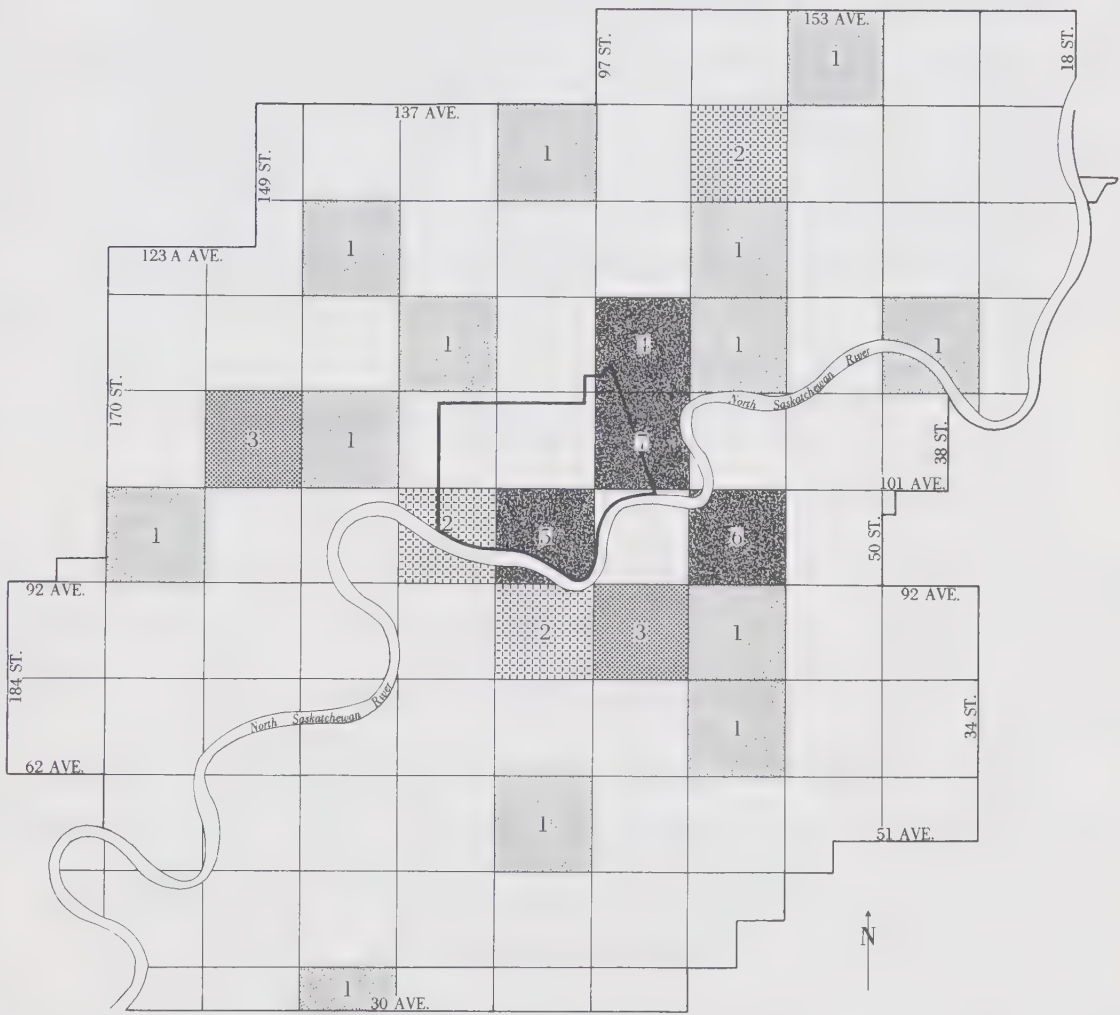
(Figure 9), with an average of 3.10 acres.

In 1970 the cabinet granted tax exemption to three institutions and rejected one in the City of Edmonton. Granted exemption were: the Edmonton Society for Christian Education, with a property assessment of \$70,720.00; the Edmonton Association for Retarded Children, with a property assessment of \$7,530.00; and the Sister Adorers of the Precious Blood, with a property assessment of \$66,360.00. The Sisters were granted an exemption only for the school portion of the property tax. Refused tax exemption was the Ukrainian Senior Citizens Home of the Holy Eucharist.

This category has a minimal areal impact on the city (Figure 10) and on the tax-exempt category (Figure 8). The property exempt by private bills is mainly located in the city's central portion and on the outer periphery of the city's central area (Figure 21). The category ranks sixth

DISTRIBUTION OF PROPERTY TAX-EXEMPT BY PRIVATE BILLS

CITY OF EDMONTON, 1970



Reference:

Number of tax-exempt parcels	0		more than 3	
	1		Number of parcels per section	
	2		Central area of the city	
	3			

Source: *Assessors Department,
City of Edmonton,
1970.*

J.K.W.

Figure 21

in total land assessment and last in total building assessment (Figure 11). Property exempt under this category has an average assessment of \$13,032.28 per acre. The land assessment is 3.71 per cent of the total exempt land assessment and the building assessment is 2.66 per cent of the total building assessment. Plates 16, 17, and 18 indicate the single highest parcel assessment, single highest building assessment, and the largest individual parcel in the category, respectively.

OTHER TAX-EXEMPT PROPERTY

This category, subsuming the remaining tax-exempt property, has a minimal impact on the city (Figure 10) and on the total exempt property (Figure 9). The 26 parcels have an average size of 7.26 acres. This property is mainly located in the central portion with major distribution toward the southeast (Figure 22). Property exempt under this category has an average assessment of \$4,820.03 per acre. It ranks last in total land assessment and fourth in total building assessment (Figure 11). The land assessment is 1.78 per cent of the total exempt land assessment and the building assessment is 4.19 per cent of the total building assessment.

Under this general category three types of property exempt from taxation are examined: hospitals, cemeteries, and other municipal districts. The hospitals considered here exclude all city, provincial and federal government operated



Plate 16. THE HIGHEST ASSESSED PARCEL TAX-EXEMPT BY
PRIVATE BILLS

The Alberta College parcel, located at
10041 - 101 Street, is assessed at
\$271,040.



Plate 17. THE HIGHEST ASSESSED BUILDING TAX-EXEMPT BY
PRIVATE BILLS

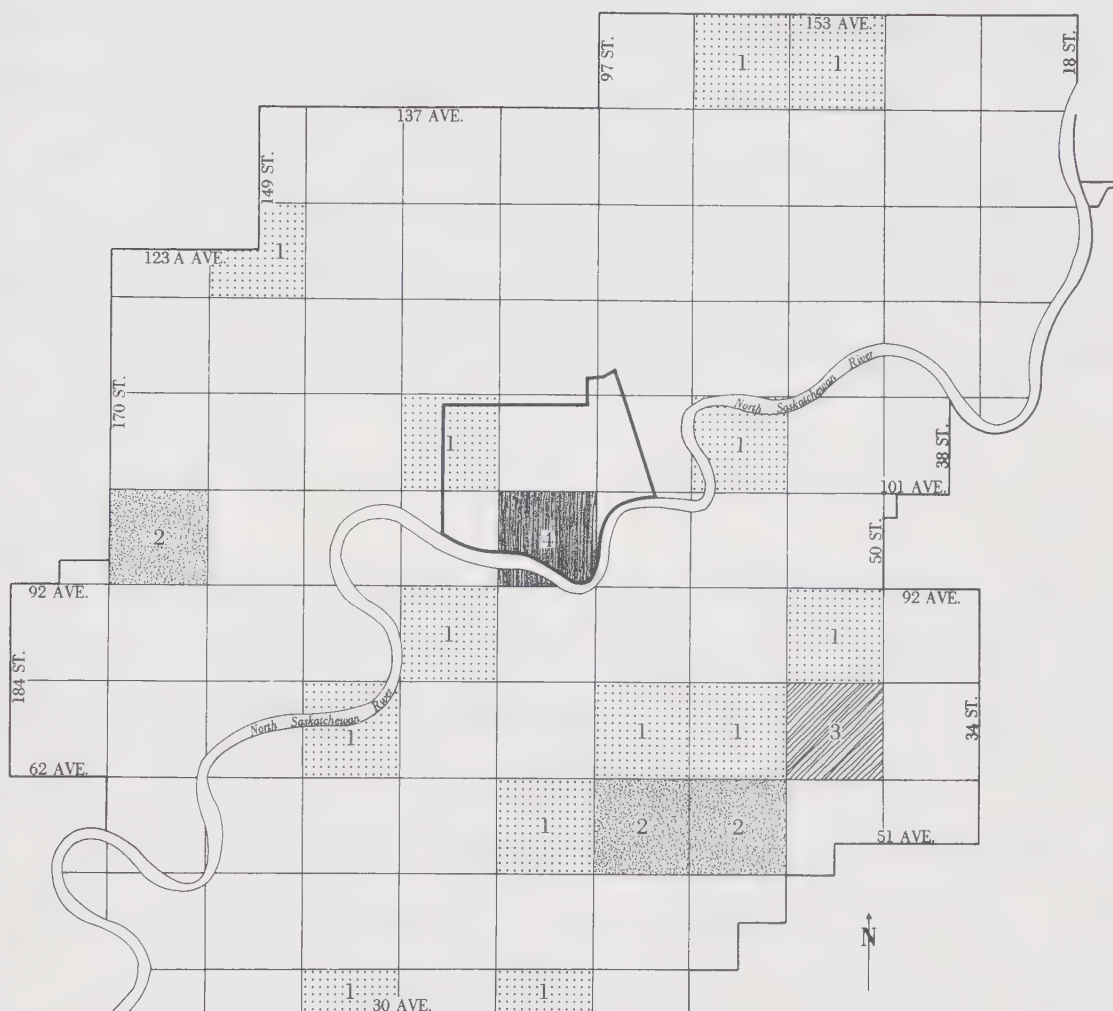
The Sisters' of Charity (Grey Nuns of Alberta)
building, located at 9810 - 165 Street, is
assessed at \$865,260.00.



Plate 18. THE LARGEST PARCEL TAX-EXEMPT BY PRIVATE BILLS
This 30 acre parcel owned by the Sisters of
Charity of Providence, 3005 - 119 Street, has
a land assessment of \$4,500 and a building
assessment of \$582,290.

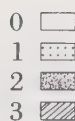
DISTRIBUTION OF TAX-EXEMPT PROPERTY CLASSIFIED AS "OTHER"

CITY OF EDMONTON, 1970



Reference:

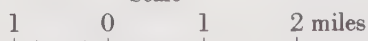
Number of tax-exempt parcels



Number of parcels per section
Central area of the city



Scale



Source: Assessor's Department,
City of Edmonton,
1970.

J.K.W.

Figure 22

hospitals which have been considered in their appropriate categories. The cemeteries are discussed in this category and not under the religious institution because they are interdenominational and not affiliated with specific churches. Excluded are Mount Pleasant and Beechmount cemeteries which are administered by the City Parks Department. The third type of property examined is that property with buildings owned by other municipal governments within the City of Edmonton and is tax-exempt as a result of the city's annexation of that land.

Hospitals

Hospitals constitute nine tax-exempt parcels for a total 53.10 acres, and represent 28.13 per cent of the category. The parcels' land assessment is \$588,750.00, an average of \$11,087.64 per acre, and a building assessment of \$11,147,480.00. The land assessment represents 64.70 per cent of the total land exemption in the category, while the building assessment represents 98.86 per cent of the total building exemption.

Cemeteries

The cemeteries 5 parcels total 74.24 acres, 39.32 per cent of the category. The parcels constitute a land assessment of \$286,750.00, an average of \$5,823.98 per acre, and a building assessment of \$10,640.00. The land assessment represents 31 per cent of the total land assessment in the

category and the building exemption represents .09 per cent of the building assessment.

Municipal Districts

The 11 tax-exempt parcels of the municipal districts total 61.44 acres. This represents 32.55 per cent of the category. The parcels' land assessment is \$34,420.00, an average of \$560.10 per acre, and a building assessment of \$118,250.00. The land assessment represents 3.78 per cent of the total land assessment in the category and the building exemption represents 1.05 per cent of the building assessment.

SUMMARY

It is apparent from the discussion on tax-exempt categories that the urban municipal government is the dominant owner in number of tax-exempt parcels and their acreage, the educational institution a distant second, and the religious institution third in the number of parcels and a distant fourth in total acreage. Similarly, in total land assessment value the urban municipal government ranks first and the education institution second; however, in total building assessment value the educational institution is first, followed by the municipal government. The provincial government ranks third in the total assessed tax-exempt value of land and buildings. The religious institution is not a very significant category in comparison to the first three. Within the religious institution, however, the subcategories of Roman

and Greek Catholic and Other Denominations own the largest number of parcels and acres.

Benevolent organizations are able to apply for property tax exemption, but the granting of the exemption status is not automatic. The application is reviewed by the Local Authorities Board which makes recommendations to the cabinet. Thus, stringent regulations govern the granting of exemption status.

The urban municipal government derives a grant in lieu of taxes from the provincial and federal governments. In 1970, the City of Edmonton received \$1,973,000 from the provincial government and \$900,000 from the federal government, a total of \$2,873,000 or 13.8 per cent of the total tax exemption. In addition, the municipal government receives taxes from the tax-exempt property owners on all local improvements. Therefore, exemption status does not exempt property owners from taxation per se.

CHAPTER V

REVENUE VS. NON-REVENUE PRODUCING PROPERTY

Urban municipal government property discussed briefly in Chapter III can be examined in terms of tax-exempt revenue producing property and tax-exempt non-revenue producing property.

TAX-EXEMPT REVENUE PRODUCING PROPERTY

Tax-exempt revenue producing property is that property from which the city derives monies from its operation (Table 3). This by no means indicates that the revenue derived from operation of the property will cover expenditures. For example, the transit system showed a net loss of \$1,311,414 in 1970.¹

Distribution

The distribution of the 796 parcels of tax-exempt revenue producing property is illustrated in Figure 23. There is a concentration of revenue producing parcels in the central portion of the city with a decreasing number of parcels toward the periphery. A similar trend is evident in examining the exempt acreage per section, with the exception of sections 2, 33, and 39 (Figure 24). The single parcel in section 2 (141.10 acres) is associated with tax sale from

¹City of Edmonton, Finance Department, Financial Statements and Reports, (1970), Edmonton, 1971, p. 34.

DISTRIBUTION OF THE MUNICIPAL GOVERNMENT'S TAX-EXEMPT REVENUE PRODUCING PROPERTY

CITY OF EDMONTON, 1970



Source: Assessor's Department,
City of Edmonton,
1970.

J.K.W.

Figure 23

MUNICIPAL GOVERNMENT'S ACREAGE TAX-EXEMPT PER SECTION BY REVENUE PRODUCING PROPERTY

CITY OF EDMONTON, 1970



Reference:

Number of tax-exempt acres 0
 .01-.05
 .06-1.00
 1.01-3.00
 3.01-11.00

11.01-50.00
 more than 50
 .01
 Number of acres per section
 Central area of the city ...

1 0 1 2 miles

Source: Assessor's Department,
 City of Edmonton,
 1970.

J.K.W.

Figure 24

TABLE 3 - CITY OF EDMONTON TAX-EXEMPT REVENUE
PRODUCING PROPERTY

Department or Category:

Electrical Distribution System
Power Plant
Transit System
Telephone System
Finance Department
 Central
 Civic Centre
 Utility Lots
 Stores
Airport
Engineering Department
 -Traffic Division - Off Street Parking
Fire Department
Garage Department
Land Department
Libraries
Parks and Recreation Department
Police Department
City of Edmonton - Tax Sale
Northwestern Utilities Franchise

Source: Assessor's Department, City of Edmonton, 1970.

which the city derives a revenue. The seven parcels in section 33 constitute 160.88 acres. The high exempt revenue producing acreage in section 33 is associated with the Edmonton Exhibition Grounds. All the land and buildings here are owned by the City of Edmonton. The land is being leased by the city to the Edmonton Exhibition Association under an agreement expiring in 1999. The 13 parcels in section 39 constitute 188.48 acres. A high percentage of this area is related to the city owned and operated Riverside Golf Course.

Section 50, located in the central portion, has the greatest number of acres exempt that are revenue

producing, 293.59. The high acreage here is accredited to the Victoria Golf Course and Driving Range which is owned and operated by the City of Edmonton. Section 51, also in the central portion, has the greatest number of parcels (101) associated with revenue production. These parcels are distributed among most of the departments listed in Table 3.

Appendix D gives a detailed breakdown of revenue producing property by section for each Department. Information contained in Appendix D includes: section number, number of parcels, total acreage, land assessment, land assessment per acre, and the building assessment. In comparison to the statistics for non-revenue producing property (Appendix E), revenue producing property is less significant in terms of the number of parcels, total acreage, total land assessment and total building assessment. Revenue producing property, however, does have a higher land assessment per acre. The higher assessment is a result of the concentration of this property in the city's central area.

Assessment and Revenue

The highest land assessment is recorded in section 40. This tax-exempt revenue producing land which is assessed at \$523,500 (owned by the Engineering Department) is utilized for parking. The 6 parcels constitute 4.46 acres, an average of \$117,507.68 per acre (Appendix D, Table VIII). The total building assessment is \$930,800.00.

Table 4 is a summary of the profit and contribution to the general revenue fund by the city owned utilities.

TABLE 4 - 1970 UTILITY CONTRIBUTIONS (NET)
TO THE GENERAL REVENUE FUND
(In Thousands of Dollars)

	Contributions (Net)	Revenue Tax	Property Tax	Total
Edmonton Power	\$ 4,971	\$ 1,802	\$ 1,004	\$ 7,777
Edmonton Telephones	3,921	1,020	283	5,224
Edmonton Water and Sanitation	2,066	467	228	2,761
Edmonton Industrial Airport	-	-	23	23
	<u>10,958</u>	<u>3,289</u>	<u>1,538</u>	<u>15,758</u>
Less:				
Edmonton Transit System	(1,311)	-	151	(1,160)
	<u>\$ 9,647</u>	<u>\$ 3,289</u>	<u>\$ 1,689</u>	<u>\$14,625</u>

Source: City of Edmonton, Finance Department, Financial Statements and Reports, (1970), Edmonton, 1971, p. 12.

The table illustrates that although the parcels are tax-exempt they are deriving a revenue for the city in addition to paying a property tax. The \$1,689,000 paid by the utility departments to the city's general revenue fund represents a 8.10 per cent reimbursement towards the \$20,857,955.76 that the city lost due to tax exemption on real property. Table 4 does not outline all the revenue received by the city from its revenue producing properties. To calculate all revenue received, every Department listed in Table 3 would have to be considered.

In this examination of tax-exempt real property producing revenue for the city can be noted a basic administrative contentious issue. That is, should the urban municipal government for whatever its reason, administrative, political, or otherwise, tax itself? The argument that arises here is that it is improper to view governmental departments according to a single balance sheet that reflects the complex overlapping nature of departments, and suggests that departments are encouraged to transfer exemption costs to other departments. This makes the departments at the lowest level of power and revenue especially vulnerable. Another argument is that the government is burying itself in additional paper work, thus increasing administrative costs.

The argument may have some merit; however, bringing revenues under a single balance sheet could involve a redistribution of funds to areas or departments which are in dire need of finances. In Edmonton, it is a matter of the richer utility departments contributing to other required services, public transport (Transit System) and recreation (Parks and Recreation Department). It is very difficult indeed to argue that a city does not require a public transportation system, or that, parks or the programs sponsored by the Parks and Recreation Department are of little benefit. These are much needed services, and exemptions accorded them in terms of real property or otherwise benefit the citizens at large.

TAX-EXEMPT NON-REVENUE PRODUCING PROPERTY

Tax-exempt non-revenue property is that property associated with city departments from which no monies are received from their ownership or operation (Table 5).

TABLE 5 - CITY OF EDMONTON TAX-EXEMPT
NON-REVENUE PRODUCING PROPERTY

Department or Category:

Waterworks Distribution System
 Finance Department
 Central
 Civic Centre
 Utility Lots
 Stores
 Low Cost Housing
 Airport
 Engineering Department
 -Traffic Division - Off Street
 Parking
 Fire Department
 Garage Department
 Land Department
 Libraries
 Parks and Recreation Department
 Police Department
 Welfare Department
 Royal Alexandra Hospital
 City of Edmonton Tax Sale

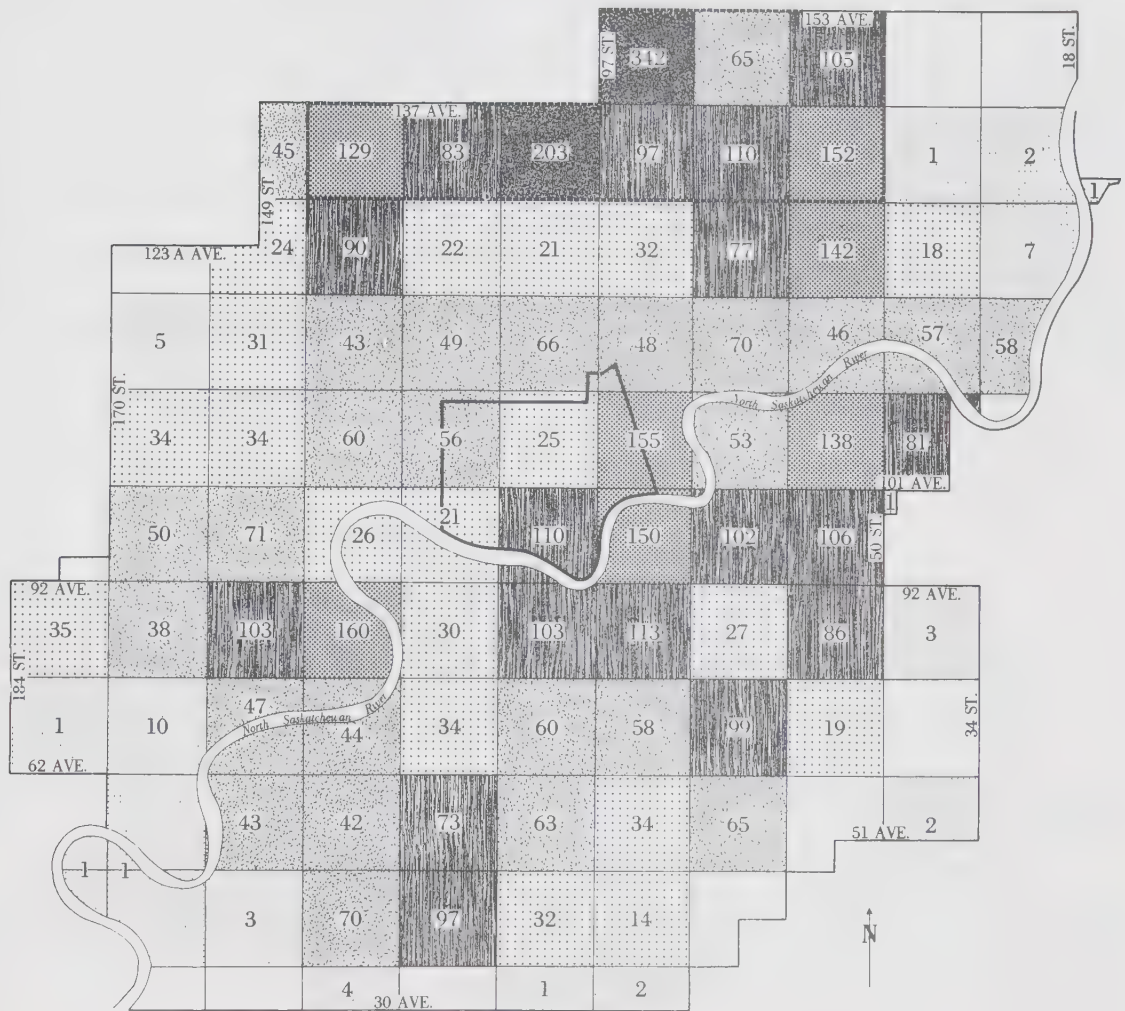
Source: Assessor's Department, City of Edmonton,
1970.

Distribution

The distribution of the non-revenue property is more ubiquitous than that of the revenue producing property. The 5,131 non-revenue parcels are well distributed throughout the city (Figure 25). The major concentration is in the northern portion of the city where nine sections together

DISTRIBUTION OF THE MUNICIPAL GOVERNMENT'S TAX-EXEMPT NON-REVENUE PRODUCING PROPERTY

CITY OF EDMONTON, 1970



Reference:

Number of tax-exempt parcels	0		121-180	
	1-12		more than 180	
	13-36		Number of parcels per section	73
	37-72		Central area of the city	
	73-120		Northern area	

Source: Assessor's Department,
City of Edmonton,
1970.

J. K. W.

Figure 25

possess 1,330 parcels. These parcels fall into three categories: tax sale, utility lots, and Parks and Recreation. The three categories represent the greatest number and largest acreage of all the non-revenue categories.

The tax sale category, as previously stated, represents mostly property that the city has accrued, but has not sold. Section 5 has the greatest number of non-revenue producing parcels (293), with a land assessment of \$631,780.00. These parcels constitute 112.33 acres (Appendix E, Table XIV).

The greatest number of parcels (96), representing 185.96 acres, that belong to the Parks Department are found in section 52. This is associated with parkland along the river, Mill Creek Ravine, and Gallagher Park. Section 69, with 2 parcels, has the largest parkland acreage (373.34). This acreage is associated with Laurier Park and Whitemud Creek Park. The assessment per acre of non-revenue parkland is relatively low in comparison to all previous property examined, ranging from \$7,661.33 per acre to a low \$58.20 per acre. Much of the parkland is related to the river valley and ravine areas, which accounts for the low assessment.

The third largest number of non-revenue producing parcels (2,198) are utility lots that represent 177.24 acres. Many of the parcels are very small (3 x 30 feet). The utility lot area exempt per section is quite small in comparison to the area exempt for parks or tax sale parcels. The greatest area (10.47 acres) is in section 54 which has

96 parcels. The smallest area (.03 acres) is in section 41 which has only one parcel. This section is in the central portion of the city.

Appendix E lists tax-exempt non-revenue property by section for each Department. The appendix contains the section number, number of parcels, total acreage, land assessment, land assessment per acre, and building assessment. Non-revenue producing property dominates revenue producing property in all of the above mentioned areas (Refer to summary sheet in Appendix E and to summary sheet in Appendix D).

SUMMARY

Both tax-exempt revenue producing property and tax-exempt non-revenue property have a considerable impact on the quantity of the urban landscape that is tax-exempt. The former type of property occupies only 12.8 per cent of the 9,279.49 tax-exempt acres owned by the municipal government, the latter type of property occupies 87.2 per cent. Revenue producing parcels show a concentration towards the centre of the city, while non-revenue parcels are well distributed throughout the city. From the fiscal viewpoint both types of property have a significant impact on urban municipal government; revenue producing property derives a revenue for the government from the services it provides the public and the non-revenue producing property acquires revenue from the government to provide services to the public. In 1970, the

revenue producing tax-exempt property contributed \$14,625,000 (Table 4) to the municipal government's fiscal needs. An interesting point noted in this chapter is that the municipal government's revenue producing tax-exempt property pays a property tax to the municipal government's general revenue fund. In essence, the City of Edmonton is taxing itself. By taxing itself, the city eliminates 8.10 per cent from the total value lost due to tax exemption of real property. Taxing its own property is a further indication that not all real property is tax-exempt per se.

CHAPTER VI

SUMMARY, FINDINGS AND CONCLUSION

SUMMARY

Tax-exempt real property in Edmonton, 1970, has been considered in this thesis from a statement of three suppositions: 25 per cent of Edmonton's areal coverage is tax-exempt, the largest owner of such property is the religious institution, and there is a decrease in assessed value per acre for tax-exempt property from the central portion of the city to the periphery. These suppositions were examined by: (1) calculating the total areal amount of tax-exempt property, (2) computing the percentage of tax-exempt property as compared to the areal coverage of the City of Edmonton, (3) categorizing and calculating the percentage of the total tax-exempt area that fell into each specific category and the percentage that each category was of the city exempt area, (4) examining the quantity and distribution of such property, (5) examining the assessed value per acre for exempt property from the central portion of the city to the periphery, (6) calculating the total land and building assessment for the city and for each category, (7) computing the percentage of the total tax-exempt assessment related to the total city assessment, and (8) examining the fiscal impact tax exemption

has on the city.

Research for the thesis involved three major stages: library research, data collection and data analysis. The library research stage involved a thorough review of all literature that was available and relevant to the topic. All data collection was done at the City of Edmonton, Assessor's Department. Although the computerized print-out contained most of the information required for analyzing the problem, it did not provide the parcel size of the tax-exempt real properties. The parcel size of each tax-exempt real property was obtained from the assessment file cards and plan maps. The data was recorded on coding sheets in preparation for computer tabulation. Because of the large volume of exempt parcels and the number of variables being examined computer tabulation was only logical.

FINDINGS

The research on tax-exempt real property has resulted in several findings:

(1) There is a dearth of substantive information on the topic. A substantial portion of the literature is unpublished in mimeographed form which makes it almost unobtainable for reference purposes. The numerous short articles that have been written appear in various periodicals, but books specifically on the subject are almost nonexistent.

(2) The majority of the articles and the few books written discuss only the tax exemption status accorded the

religious institution and the institution's abuse of the privilege. Thus, the main focus is the religious field. Meagre amounts of information appear in other fields such as economics, political science, sociology, commerce and law.

(3) Studies of tax-exempt real property are almost non-existent in geography, and somewhat neglected in urban geography.

(4) Real property tax exemption is characterized by a great variation in the application and regulation in North America. Exemption for property may be determined on the basis of the type of property, the use to which the property is put and the length of time it supports that use, identity of owner, identity of use, and numerous combinations of the aforementioned. The administration of tax-exempt property is as varied from state to state in the United States and from province to province in Canada as is the property tax. Because each state or province has a unique history and a characteristic development, tax-exempt real property within each is the product of the interaction of separate and distinct sets of constitutional, legislative, and administrative developments. In Alberta the statutes regulating tax exemption are quite stringent.

(5) In search of additional revenue due to the pressures of urban growth, urban municipal governments have turned to tax-exempt real property as a possible source of additional revenue. Edmonton is not an exception.

(6) Taxation and tax exemption within the provinces of Canada are a product of the British North America Act and provincial legislation. In Alberta real property tax exemption is legislated for in the Municipal Taxation Act and the Municipal Tax Exemption Act. The municipal governments operate within this framework. Benevolent organizations may apply for tax exemption under the provisions of the Municipal Taxation Act.

(7) In Edmonton 12,629.06 acres of the city's total 56,080 acres are tax-exempt. This represents 22.52 per cent of the city's area. The North Saskatchewan River exempts another 1,655 acres or 2.9 per cent of the total city area. Therefore, the total tax-exempt percentage is 25.42.

(8) The City of Edmonton is the largest owner of tax-exempt property, 5,927 parcels, totalling 9,279.49 acres. The acreage is 73.51 per cent of the total exempt area and 16.55 per cent of the total city area. In discussing municipal tax-exempt property under two major divisions (revenue producing and non-revenue producing), it has been noted that in addition to deriving a revenue from the revenue producing property the city also receives a property tax. Under both divisions property classified as tax sale, utility lots, and Parks and Recreation Department land were the most numerous tax-exempt parcels of land. The other tax-exempt property categories in decreasing rank of total acreage owned are: the educational institution, the provincial government, other

tax-exempt property, the religious institution, the federal government, and property exempt by private bills. The property owners in these categories are not exempt from taxes on local improvements.

(9) The church is not the largest owner of tax-exempt real property. The religious institution's impact on the urban area is minimal (160.71 acres or 1.27 per cent of the city's area).

(10) The 6,929 tax-exempt real property parcels are distributed throughout the city with three identifiable clusters (northern, central, and on the outside periphery of the central area to the south and east).

(11) In analyzing tax-exempt property it has been found that there is a definite decrease in the assessment value per acre of such property from the central portion of the city to the periphery. The irregular decreasing valuation is related to commercial areas, more recent residential development, and large areas of parkland.

(12) The total tax-exempt assessment of the land (\$51,407,930) and buildings (\$269,040,000) in 1970 was \$320,447,930 or 38.28 per cent of the total city assessment. With a tax levy of 65.09 the exemption of real property meant a loss of \$20,857,955.76.

(13) The City of Edmonton receives a grant in lieu of taxes from the provincial and federal governments based on the assessed valuation of the real property that

each government has in the City of Edmonton's jurisdiction. However, the federal government grant does not cover all its property as no grant is paid on property that is utilized for national defense purposes.

CONCLUSION

Since each municipal government is operating a unique centre, within a unique landscape, under regulations or statutes of a specific province or state, all encompassing statements on the quantity or ownership of tax-exempt real property cannot be made. In each municipal government's jurisdiction the amount and the purpose of tax-exempt real property should be considered on an individual basis and merit.

Concern related to the rapid growth of tax-exempt property is a temporary situation. In the immediate future statutes probably may be passed in most states and provinces controlling tax-exempt real property in response to the particular and specific needs of the government and citizens. In Alberta, in the near future, it is unlikely that statutes governing tax-exempt property related to urban municipal government will be drastically revised. In Edmonton, with the municipal government owning 73.51 per cent of the total tax-exempt real property acreage, plus the grants in lieu of taxes the city receives from the provincial and federal governments leaves a minimal amount of tax-exempt property that potentially could be taxed. The meagre amount of revenue that would be derived from taxing the remaining tax-exempt

property would be of little assistance to ameliorate the city's finance requirements.

There is reason to believe that universality in tax-exempt real property studies would provide a better understanding of the property's impact on urban municipal government and the urban landscape. The purpose of this thesis was to examine the percentage of the city's territorial area that is exempt from real property taxation, thus provide some information that is seriously lacking. Because of Edmonton's individual morphological character and function it is unlikely that this study could parallel closely with that of other urban centres. The existence of the North Saskatchewan River provides Edmonton with an extensive area of parkland in the river valley, while the city's function as the province's administrative centre results in a fairly large area being utilized by the provincial government. Although comparative studies would be very useful and informative, they should be approached with utmost caution. Moreover, caution should be exercised in evaluating the literature on tax-exempt property. From the literature review it appeared that the religious institution would be the largest owner of tax-exempt property, but this proved false for Edmonton. Thus, the information obtained from the available literature on tax-exempt property should not be accepted as valid for a study on a specific city. Research on an individual city and on a regional basis is required.

Urban geographers are interested in the patterns that exist within the city--land use patterns, social and cultural patterns, mobility patterns, patterns caused by the natural environment, commercial patterns, city growth patterns--in determining how these parts interrelate and interact to make up the whole. Geographers should consider indepth studies on tax-exempt real property such as: mobility patterns to tax-exempt governmental administrative facilities; mobility patterns to tax-exempt social and cultural facilities; relationship of tax-exempt real property to arterial routes; the concentration effects of specific tax-exempt property on immediate surrounding areas, and the total urban landscape; the continued present location of tax-exempt property or possible relocation if the property were taxed; and the importance of historical, economic and social factors in the location of specific catégories of tax-exempt property. In general, urban geographers must realize that tax-exempt real property does constitute a significant portion of a city's area, and if urban geographers are to understand the total urban structure they must understand all the components.

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APPENDICES

APPENDIX A

SAMPLE OF ORIGINAL COMPUTER PRINT-OUT DATA INFORMATION

Role #	Legal Description	Owner- ship	Land Assess- ment	Building Assess- ment
113300	C 4615 KS South Lynnwood	City	3,620	
113350	D 4615 KS Lynnwood	City	5,640	
113400	E 4615 KS South Lynnwood	City	6,300	
113450	F 4615 KS South Lynnwood	City	6,380	
113618 52U	1 5580 KS South Lynnwood	City	40	
114065 56U	1 5559 KS West Lynnwood	City	60	
114086 A	1 5559 KS West Lynnwood	City	400	
114245 21U	3 5559 KS West Lynnwood	City	30	
114410 A	3 5559 KS West Lynnwood	City	380	
114671 27U	6 5559 KS West Lynnwood	City	50	
114674 28 & B & 29	6 5559 KS West Lynnwood	ESSB #7	38,320	121,860
114700 A	6 5559 KS West Lynnwood	City	5,000	
114980 A	8 3738 MC West Lynnwood	City	660	
115081 28U	1 582 MC Elmwood	City	30	
115102 35U	1 582 MC Elmwood	City	30	
115108 37U	1 5559 KS Elmwood	City	120	200
115111 A & B	1 582 MC Elmwood	City	34,020	143,370
115435 32U	4 6675 KS Elmwood	City	30	
115501 54U	4 6675 KS Elmwood	City	30	
115693 34U	5 6675 KS Elmwood	City	30	
115939 31U	7 6675 KS Elmwood	City	30	
115987 47U	7 6675 KS Elmwood	City	30	

Source: Assessor's Department, City of Edmonton, 1970.

Note: Column 1 - Assessment file card number for property
 2 - Property's lot number
 3 - Property's location by land block
 4 & 5 - Plan map number on which the property is shown
 6 - Subdivision within which the property is situated

APPENDIX B

THE MUNICIPAL TAXATION ACT¹

CHAPTER 251

Exemptions

- Exemption from assessment
25. (1) The following property is exempt from assessment by a municipality, namely:
1. all personal property except personal property that is expressly declared by this Act to be assessable;
 2. land and improvements
 - (i) owned by a municipality, or
 - (ii) held under lease, licence or permit from the Crown by a municipality;
 3. school buildings and lands owned and occupied by a school district or school division solely for the purpose of a school;
 4. all dormitories, offices, garages, workshops and warehouses, owned and occupied by a school district or school division, and all buildings, other than school buildings, if used or intended to be used solely for the purpose of a school and the land necessary as the site for any such buildings;
 5. land held by or for the use of any religious body and on which is situated a building chiefly used for divine service, public worship or religious education, if
 - (i) when situated in a city, town, new town, village or summer village, the land does not exceed one-half acre, and

¹The Province of Alberta, The Revised Statutes of Alberta, 1970, Vol. 4, Chapter 251, pp. 3914-3918.

- (ii) when situated in any other municipality, the land does not exceed four acres,

or such greater area as may be exempted by bylaw;

6. a building or any part thereof which is chiefly used for divine service, public worship or religious education, but exclusive of any part of the building which is chiefly used for other purposes;
7. land in use as a cemetery and not exceeding 25 acres in extent, together with any building or structure on the land and used for burial purposes, but exclusive of any other building or structure on the land;
8. two-thirds of the value of the improvements as determined for assessment purposes of any seed cleaning plant constructed under an agreement authorized by section 14 of The Agricultural Service Board Act;
9. land owned and used in connection with and for the purposes of a hospital receiving aid from the Province under Act and on which is situated a building used as a hospital or in connection therewith, if
 - (i) when situated in a city, town, new town, village or summer village, the land does not exceed four acres, and
 - (ii) when situated in any other municipality, the land does not exceed 25 acres,

or such greater area as may be exempted by bylaw;
10. a building mentioned in clause 9 while owned and used as a hospital or in connection therewith, including a nurses' residence, but not including a dwelling;
11. all minerals;
12. farm buildings;

13. growing crops;
14. land and improvements held by the board of directors of an irrigation district except
 - (i) land and improvements that are not held by the board for the purposes of its offices or its irrigation works (as defined in The Irrigation Act), and
 - (ii) buildings used by employees of the board as dwellings and situated in a city, town, new town or village;
15. every right, title or interest of the Crown in any property;
16. land held under a homestead or cultivation lease from the Government;
17. improvements or parts of an improvement constructed in conformity with standards recommended by the Government of Canada to provide protection from fallout to the extent of \$100 of assessed value for each occupant according to designed capacity;
18. property assessable under The Electric Power and Pipe Line Assessment Act;
19. subject to section 26, subsection (1), clause 10, all property held by a board of governors of a public college under The College Act and all property held by any educational institution affiliated with a university under The Universities Act;
20. all income;
21. all property that has been exempted from assessment and taxation, in whole or in part, by a specific agreement entered into by the council prior to the coming into force of this Act, but only during the life of the agreement and only to the extent of the exemption granted in the agreement;
22. property specially exempted by law;

23. lands held under a forest management agreement or a forest management lease from the Government and the Crown timber thereon;
24. any land or improvement
 - (i) used exclusively for the control or abatement of water, soil or air pollution, or
 - (ii) used primarily for the control or abatement of water, soil or air pollution to the extent of its use for pollution control,

if the owner has complied with the standards required by the Provincial Board of Health as to control of air, water and soil pollution as determined by that Board.

(2) Notwithstanding the exemptions enumerated in subsection (1), all lands, including land exempt in a municipality, are liable to assessment and taxation for local improvements and for frontage tax.

(1967, c. 54, s. 20; 1968, c. 35, s. 2(1); 1968, c. 49, s. 195(5); 1968, c. 71, s. 9; 1969, c. 14, s. 60 (7); 1969, c. 55, s. 31; 1969, c. 78, s. 8; 1970, c. 82, s. 10)

Assessment
and
taxation
of
previously
exempt
property

26. (1) The following property is exempt from assessment unless a municipality, by by-law, authorizes an assessment to be made with respect to any or all of the undermentioned properties:
 1. land held by and for the use of any agricultural society, organized or formed under The Agricultural Societies Act together with any improvements thereon and so held and used;
 2. land not exceeding five acres in extent and
 - (i) forming the site of any improvements used chiefly for community purposes, or
 - (ii) used solely for community games, sports, athletics or recreation

together with the improvements thereon that are used for any of the purposes specified in subclause (i) or (ii);

3. land occupied by Ducks Unlimited (Canada) by lease or licence from the Crown together with any improvements thereon used in connection therewith;
4. notwithstanding section 84 of The Libraries Act, land and improvements vested in any library board established under that Act and that are used mainly for the purposes of a library;
5. land and improvements owned by a foundation established under The Homes for the Aged Act while used exclusively for the purposes set forth in that Act;
6. land on which is situated a contract nursing home administered under The Nursing Homes Act, together with the improvements thereon while used for the purposes set forth in that Act;
7. land not exceeding 20 acres in extent, or such greater acreage as may be authorized by a by-law of the council, together with improvements thereon owned or held under lease from a municipality or the Crown by a non-profit organization and used chiefly as a summer camp;
8. land held together with improvements thereon owned or held under lease by the Canadian Youth Hostel Association and not being operated for profit or gain while used exclusively for the purposes of the Association;
9. land together with improvements thereon owned or held under lease from the Crown by a branch or local unit of the Royal Canadian Legion, the Army and Navy Veterans' Association, and any other organization of ex-servicemen from time to time approved by the Minister,
 - (i) if and so long as the property is used chiefly for the purposes of the branch or local unit, and
 - (ii) so long as the property is not licensed pursuant to The Liquor Licensing Act;

10. buildings held by the board of governors of a public college under The Colleges Act and buildings held by any educational institution affiliated with a university under The Universities Act and used for residential purposes and the lands used in connection therewith;
11. notwithstanding section 47 of The Universities Act, buildings owned by
 - (i) the board of a university, or
 - (ii) a students' union, or
 - (iii) a graduate students association, or
 - (iv) The Alberta Universities Commission, and used for residential purposes, and the lands used in connection therewith.

(2) A property assessed in accordance with a by-law passed pursuant to this section is liable to the levy of a tax for all purposes referred to in section 93, except those set out in subsection (1), clauses (d), (f) and (g) of that section.

(3) Notwithstanding the exemptions enumerated in subsection (1), all lands, including land otherwise exempt in a municipality, are liable to assessment and taxation for local improvements and for frontage tax.

(1969, c. 78, s. 9; 1970, c. 82, s. 10)

APPENDIX C

THE MUNICIPAL TAX EXEMPTION ACT²

CHAPTER 250

- Short title 1. This Act may be cited as The Municipal Tax Exemption Act. (1965, c. 61, s. 1)
- Definitions 2. In this Act,
- (a) "benevolent purpose" means any of the purposes mentioned in section 4, subsection (1);
 - (b) "Board" means the Local Authorities Board;
 - (c) "Minister" means the Minister of Municipal Affairs;
 - (d) "municipality" means a city, town, new town, village, county, municipal district, improvement district or special area;
 - (e) "non-profit organization" means an organization, whether or not incorporated, all the resources of which are devoted to benevolent purposes and no part of the income or profits of which are payable to or otherwise available for the personal benefit of any proprietor, member or shareholder;
 - (f) "property" means land and improvements, or either. (1965, c. 61, s. a)
- Act not to affect other exemptions 3. The exemptions from assessment and taxation that may be granted under this Act are in addition to the exemptions from assessment and taxation that are given to certain classes of property by sections 25 and 26 of The Municipal Taxation Act, and nothing in this Act or in an order under this Act can remove or reduce an exemption given by those sections. (1965, c. 61, s. 3; 1968, c. 71, s. 32(3))

²The Province of Alberta, The Revised Statutes of Alberta, 1970, Vol. 4, Chapter 250, pp. 3895-3900.

- Application for exemption
4. (1) A non-profit organization that is liable to assessment and taxation by a municipality in respect of property
- (a) owned by it or leased by it from the Crown, and
 - (b) used by it for any charitable, educational, religious, benevolent or welfare purpose or other purpose to the public advantage or benefit,
- may apply, in accordance with this Act, to have that property declared to be exempt from assessment and taxation by the municipality.
- (2) Where an application for an exemption is refused under this Act, no further application in respect of the same property or any portion thereof may be made by the same organization within a period of one year from the date of the refused application.
- (1965, c. 61, s. 4)
- Information in application
5. (1) An application for an exemption from assessment taxation by a municipality shall be made to the Board and shall be accompanied by proof satisfactory to the Board, that a copy of the application has been served on the municipality in which the property is situated.
- (2) The application shall state,
- (a) the name of the applicant,
 - (b) the name of the municipality in which the property is located,
 - (c) the legal description of the land in respect of which the exemption is requested, including the area thereof,
 - (d) the assessment or valuation of the land and of the improvements thereon,
 - (e) the purpose for which the applicant uses the property or different parts of the property,
 - (f) the nature and extent of the improvements on the land,

- (g) the sources of income from which the applicant maintains the property and operates the facilities thereon, and the extent of that income,
 - (h) whether any part of the property is revenue producing and if so, the extent thereof,
 - (i) whether any part of the property is used for residences or accommodation for employees of the applicant and if so, the extent thereof and the necessity therefor, and
 - (j) such other information as may be prescribed or may be required.
- (1965, c. 61, s. 5)

Objection
to
exemption

6. (1) Upon receipt of a copy of an application under section 5, the municipality shall inform the Board whether or not it objects to the exemption applied for being granted.

(2) If the municipality does not comply with subsection (1) within 40 days after the receipt by it of the copy of the application, it shall be deemed to have no objection to an exemption being granted. (1965, c. 61, s. 6)

Hearing
re
application

7. (1) Upon receipt of an application, the Board shall fix a date for a hearing to investigate the application and shall give not less than 40 days' notice of the date and place of the hearing to the municipality and to the applicant.

(2) Notwithstanding subsection (1), where the municipality

- (a) has informed the Board that it does not object to an exemption being granted, or
- (b) has failed to inform the Board as required by section 6,

it is not necessary to hold a hearing and the Board may make such other investigation as it considers necessary to establish the information required. (1965, c. 61, s. 7)

Application 8. (1) Where an exemption from assessment and for review taxation by a municipality has been granted in of exemption respect of any property, either

(a) under this Act, or

(b) by a private Act,

and the municipality in which the property is located considers that the exemption should be rescinded or varied, because of a change in the ownership, possession or use of the property, or in the status of the organization granted the exemption, the municipality may apply to the Board for a review of the exemption, stating the reason it considers a review justified.

(2) The application shall be accompanied by proof satisfactory to the Board that a copy of the application has been served upon the organization to whom the exemption was originally granted. (1965, c. 61, s. 8)

Objection to rescission or variation

9. (1) Upon receipt of a copy of an application under section 8, the organization shall inform the Board whether or not it objects to the rescission or variation applied for being granted.

(2) If the organization does not comply with subsection (1) within 40 days after the receipt by it of the copy of the application, it shall be deemed to have no objection to the exemption being rescinded or varied.

(1965, c. 61, s. 9)

Hearing re review

10. (1) Upon receipt of an application for a review, the Board shall fix a date for a hearing to investigate the application and shall give not less than 40 days' notice of the date and place of the hearing to the municipality and to the organization affected thereby.

(2) Notwithstanding subsection (1), where the organization

(a) has informed the Board that it does not object to the exemption being rescinded or varied, or

(b) has failed to inform the Board as required by section 9,

it is not necessary to hold a hearing and the Board may make other investigation as it considers necessary to establish the information required. (1965, c. 61, s. 10)

Reports re
investi-
gations

11. (1) After completing an investigation pursuant to section 7 and 10, the board shall make a report to the Minister setting forth

- (a) the relevant facts, as determined by it,
- (b) the nature of the objections, if any, and
- (c) its recommendations in the matter of granting, refusing, rescinding or varying the exemption from assessment and taxation,

and the Minister shall submit the report to the Lieutenant Governor in Council for his consideration.

(2) The Lieutenant Governor in Council may,

- (a) with respect to an application under section 5,
 - (i) refuse to grant an exemption, or
 - (ii) grant an exemption with respect to all or part of the property to which the application relates,
- or
- (b) with respect to an application under section 8, subsection (1), clause (a),
 - (i) refuse to rescind or vary the exemption, or
 - (ii) rescind or vary the exemption in whole or in part,

subject to the provisions of section 12.

(3) If, with respect to an application under section 8, subsection (1), clause (b), the Lieutenant Governor in Council is of the opinion that the exemption granted by the private Act should be rescinded or varied, in whole or in part, the Minister shall, at the next ensuing session of

the Legislative Assembly, introduce such legislation rescinding or varying the exemption as is considered appropriate.

(1965, c. 61, s. 12)

Refusal
rescission
or varia-
tion or
exemption

12. (1) An exemption may be refused, rescinded or varied

- (a) with respect to any part of the property that is not used wholly or mainly for a benevolent purpose, or
- (b) where any part of the income or profits of the organization are being applied for a purpose other than the payment of operating or maintenance expenses or the furtherance of a benevolent purpose, or
- (c) for any other reason the Lieutenant Governor in Council considers proper under all the circumstances of the case.

(2) An order under section 11 may provide for

- (a) the completed exemption from assessment and taxation

- (i) of an entire parcel of land, or of only a part of a parcel of land, either including or excluding any improvement thereon, or

- (ii) of an improvement excluding the land upon which it is situated,

or

- (b) the partial exemption from assessment and taxation of property

- (i) by fixing a value to be used for the property for assessment purposes, or

- (ii) by fixing a rate by which the value of the property is to be reduced for assessment purposes,

or any combination of the foregoing.

(3) Where an exemption is granted by the

Lieutenant Governor in Council the property described in the order is, to the extent specified therein, exempt from assessment and taxation by the municipality in which it is situated, other than local improvement assessments or frontage taxes

- (a) while it is owned by, or leased from the Crown by, the non-profit organization named in the order, and
- (b) while it is used by that organization for any of the benevolent purposes named in the order.

(4) An order under this Act may be made

- (a) subject to such terms and conditions as the Lieutenant Governor in Council considers proper, and
- (b) effective on the 31st day of December next following the making of the order or may be made retroactive to the 31st day of December immediately preceding the making of the order. (1965, c. 61, s. 13)

Assessment and taxation

13. Notwithstanding sections 11 and 12, a municipality may, by by-law,

- (a) assess land and improvements exempted from assessment and taxation, in whole or in part, under this Act or under a private Act, and
- (b) levy a tax for all purposes referred to in section 93 of The Municipal Taxation Act except those set out in subsection (1), clauses (d), (f) and (g).
(1965, c. 77, s. 2)

Liability for taxes

14. Nothing in this Act or in an order under this Act affects the liability of any person for any property taxes due to a municipality on the effective date of the order.
(1965, c. 61, s. 14)

Powers of Board

15. The Board may, for the purpose of this Act, exercise all the rights and powers given it by The Local Authorities Board Act and may require a non-profit organization and a municipality to

furnish such other information relevant to an investigation as it considers advisable.

(1965, c. 61, s. 15)

Regulations 16. The Lieutenant Governor in Council may make such regulations as he considers necessary or advisable to carry out effectively the intent and purpose of the Act.

(1965, c. 61, s. 16)

APPENDIX D

CITY OF EDMONTON: TAX-EXEMPT REVENUE PRODUCING PROPERTY

TABLE I - ELECTRICAL DISTRIBUTION SYSTEM

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
9	2	1.0939	\$ 10,320.00	\$ 9,433.80	\$ 23,810.00
21	2	13.8082	93,130.00	6,744.55	274,690.00
23	2	1.3529	17,210.00	12,720.82	19,780.00
28	1	.3581	2,800.00	7,818.46	-
32	1	1.9947	6,260.00	3,138.25	14,470.00
34	1	.0689	580.00	8,421.00	-
38	1	1.9500	14,040.00	7,200.00	-
40	2	1.1088	3,930.00	3,544.47	16,920.00
41	2	1.2282	45,490.00	37,038.91	40,390.00
42	2	.4350	22,340.00	51,352.53	18,180.00
43	1	.1967	2,120.00	10,778.15	14,180.00
45	1	1.0800	4,280.00	3,962.96	29,140.00
50	-	-	-	-	35,300.00
52	1	.0287	1,860.00	64,817.28	14,200.00
58	1	.2840	3,370.00	11,866.20	14,530.00
59	1	.1796	2,430.00	13,532.31	18,350.00
60	1	.3593	2,000.00	5,565.78	14,650.00
61	1	.2020	3,010.00	14,899.50	-
62	1	.8600	3,870.00	4,500.00	39,900.00
70	1	.3000	2,400.00	8,000.00	-
71	1	.5100	4,130.00	8,098.04	19,530.00
72	1	.2400	1,660.00	6,916.67	15,400.00
78	1	3.1000	12,950.00	4,177.42	27,230.00
-	-	-	-	-	9,997,350.00
Total	28	30.7390	\$260,180.00	\$ 8,464.17	\$10,648,000.00

Source: Assessor's Department, City of Edmonton, 1970.

TABLE II - POWER PLANT

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
15	1	33.5500	\$ 23,480.00	\$ 699.85	\$ 755,630.00
50	1	24.2670	218,400.00	8,999.88	1,536,190.00
-	-	-	-	-	2,769,500.00
Total	2	57.8170	\$241,880.00	\$ 4,183.54	\$ 5,061,320.00

Source: Assessor's Department, City of Edmonton, 1970.

TABLE III - TRANSIT SYSTEM

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
21	1	11.8911	\$ 77,280.00	\$ 6,499.58	\$ 845,560.00
29	1	.3398	10,000.00	29,432.43	-
31	1	.2640	8,640.00	32,726.82	-
32	4	5.1831	45,150.00	8,711.02	322,790.00
33	1	.1550	2,400.00	15,488.00	1,320.00
42	1	.1152	7,410.00	64,350.00	-
46	1	.4800	12,000.00	24,997.73	740.00
50	-	-	-	-	15,540.00
59	1	2.1000	37,800.00	18,000.00	254,380.00
77	1	4.2200	15,070.00	3,571.09	466,280.00
-	-	-	-	-	217,090.00
Total	12	24.7482	\$215,750.00	\$ 8,717.81	\$ 2,123,700.00

Source: Assessor's Department, City of Edmonton, 1970.

TABLE IV - TELEPHONE SYSTEM

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
4	1	5.0000	\$ 10,000.00	\$ 2,000.00	\$ 57,420.00
21	1	6.3200	41,080.00	6,500.00	138,750.00
28	1	1.0600	10,600.00	10,000.00	182,570.00
31	2	.2895	6,080.00	20,999.43	55,090.00
40	2	.4031	122,390.00	303,605.26	305,430.00
42	1	.2799	18,380.00	65,657.93	116,110.00
57	1	1.2500	15,000.00	12,000.00	131,830.00
59	1	.4000	11,160.00	27,900.00	58,080.00
69	1	1.5600	23,400.00	15,000.00	119,050.00
71	1	.2521	1,760.00	6,982.10	-
77	1	2.6400	10,210.00	3,867.42	155,080.00
-	-	-	-	-	2,790,610.00
Total	13	19.4546	\$270,060.00	\$13,881.55	\$ 4,110,020.00

Source: Assessor's Department, City of Edmonton, 1970.

TABLE V - FINANCE DEPARTMENT (CENTRAL)

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
19	25	2.5743	\$ 32,200.00	\$12,508.16	\$ 46,350.00
21	3	.4742	11,210.00	23,641.82	3,290.00
23	3	.3742	8,320.00	22,231.17	12,240.00
29	8	1.0098	21,850.00	21,638.88	9,410.00
32	46	5.3229	83,310.00	15,651.31	95,810.00
33	1	160.0000	32,000.00	200.00	30,780.00
39	1	.1105	460.00	4,163.44	1,010.00
40	48	7.2255	157,090.00	21,741.06	67,400.00
41	11	1.1107	36,900.00	33,222.08	4,180.00
42	13	1.7470	25,060.00	14,344.99	43,080.00
43	1	.1563	3,750.00	23,988.37	4,360.00
44	13	4.0524	21,080.00	5,201.92	23,890.00
45	1	.1586	1,150.00	7,252.50	1,740.00
46	22	3.3038	30,300.00	9,171.37	50,410.00
47	35	6.3846	88,720.00	13,896.02	54,280.00
50	41	16.0897	284,980.00	17,712.00	29,550.00
51	12	2.7216	198,380.00	72,889.75	14,410.00
52	2	.2703	2,380.00	8,803.74	6,560.00
58	2	3.7054	4,460.00	1,203.64	12,160.00
59	27	3.1907	95,580.00	29,954.77	41,760.00
60	1	.2000	2,570.00	12,850.00	1,740.00
70	3	.3691	4,500.00	12,193.30	3,590.00
79	1	.4960	2,530.00	5,100.39	3,490.00
82	1	4.3900	2,490.00	567.20	1,030.00
96	1	.4083	3,860.00	9,453.06	15,500.00
Total	322	225.8459	\$1,155,130.00	\$ 4,514.94	\$ 578,020.00

Source: Assessor's Department, City of Edmonton, 1970.

TABLE VI - AIRPORT

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
29	2	19.0900	\$83,230.00	\$ 4,359.87	\$231,510.00
Total	2	19.0900	\$83,230.00	\$ 4,359.87	\$231,510.00

Source: Assessor's Department, City of Edmonton, 1970.

TABLE VII - TRAFFIC DIVISION (OFF STREET PARKING)

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
40	6	4.4550	\$523,500.00	\$117,507.68	\$930,800.00
41	3	.6887	88,600.00	128,647.80	3,020.00
50	2	.3503	32,660.00	93,228.68	-
59	1	.5263	7,330.00	13,929.62	-
Total	12	6.0203	\$652,090.00	\$108,315.72	\$933,820.00

Source: Assessor's Department, City of Edmonton, 1970.

TABLE VIII - FIRE DEPARTMENT

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
44	1	4.5299	\$38,420.00	\$ 8,481.42	\$138,050.00
Total	1	4.5299	\$38,420.00	\$ 8,481.42	\$138,050.00

Source: Assessor's Department, City of Edmonton, 1970.

TABLE IX - LAND DEPARTMENT

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
10	4	.7154	\$ 8,970.00	\$ 12,538.06	\$ 4,220.00
29	1	4.0100	36,090.00	9,000.00	-
31	1	.0909	2,210.00	24,310.00	390.00
40	2	.6669	89,380.00	134,023.85	105,970.00
59	1	.1830	5,040.00	27,546.10	-
Total	9	5.6662	\$141,690.00	\$ 25,006.21	\$110,580.00

Source: Assessor's Department, City of Edmonton, 1970

TABLE X - LIBRARIES

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
40	1	.5000	\$ 600.00	\$ 1,200.00	-
Total	1	.5000	\$ 600.00	\$ 1,200.00	-

Source: Assessor's Department, City of Edmonton, 1970.

TABLE XI - PARKS AND RECREATION DEPARTMENT

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
20	1	.1171	\$ 2,550.00	\$21,780.00	\$ 50.00
23	1	.0940	840.00	8,938.00	640.00
28	1	.1492	4,200.00	28,146.00	50.00
32	6	.6373	4,330.00	6,793.87	8,940.00
39	7	187.4624	45,450.00	242.45	21,210.00
40	2	.3415	3,520.00	10,307.29	3,210.00
42	1	.3444	6,240.00	18,120.96	2,820.00
43	5	.8131	10,540.00	12,962.24	12,840.00
47	14	2.5601	21,940.00	8,569.82	30,280.00
49	2	293.5700	58,710.00	199.99	7,780.00
50	8	2.3985	14,120.00	5,887.01	22,880.00
51	7	1.2497	6,490.00	5,193.42	8,850.00
58	5	.4791	4,070.00	8,495.64	4,980.00
59	3	.2750	7,880.00	28,654.55	4,450.00
61	6	4.7556	4,980.00	1,047.18	10,730.00
67	1	30.3300	3,880.00	127.93	18,720.00
79	1	.2583	1,800.00	6,969.60	2,080.00
Total	71	525.8353	\$201,540.00	\$ 383.28	\$160,510.00

Source: Assessor's Department, City of Edmonton, 1970.

TABLE XII - TAX SALE

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
2	1	141.1000	\$ 7,680.00	\$ 54.43	\$ -
3	1	2.0000	420.00	210.00	-
8	4	.4966	5,190.00	10,451.38	2,440.00
12	15	9.9376	10,720.00	1,078.73	3,110.00
17	2	7.1455	27,390.00	3,833.13	8,430.00
18	4	7.1307	11,490.00	1,611.34	7,450.00
19	1	.5773	2,090.00	3,620.47	-
20	1	.0947	1,210.00	12,777.60	580.00
21	1	.1377	1,360.00	9,873.60	1,290.00
22	5	.9019	13,270.00	14,712.66	3,800.00
23	3	.8818	7,620.00	8,641.78	1,110.00
29	2	5.0720	58,580.00	11,549.58	74,540.00
30	1	.4720	6,610.00	14,004.24	-
31	6	5.1502	34,250.00	6,650.17	28,930.00
32	4	.5087	7,280.00	14,311.62	11,960.00
33	2	.2634	4,460.00	16,934.57	3,630.00
39	4	.9014	4,820.00	5,347.24	9,010.00
40	22	3.0213	79,980.00	26,472.11	50,540.00
41	8	1.0770	132,500.00	123,024.62	2,560.00
42	9	1.7070	42,460.00	24,873.57	44,940.00
44	1	.3398	2,570.00	7,564.14	1,470.00
46	1	.1350	1,190.00	8,815.71	1,640.00
47	3	.4947	5,090.00	10,288.65	5,880.00
50	43	5.8310	258,420.00	44,317.54	40,760.00
51	31	3.5740	46,290.00	12,951.77	59,340.00
52	3	.4517	4,210.00	9,321.27	8,080.00
57	1	.1170	1,120.00	9,575.51	1,330.00
58	3	.4120	6,200.00	15,049.65	3,980.00
59	13	1.5009	49,550.00	33,013.36	35,970.00
70	4	.5360	6,410.00	11,958.96	-
71	1	.1000	1,540.00	15,400.00	-
78	2	1.0914	4,590.00	4,205.00	-
79	1	.4583	2,270.00	4,952.00	3,160.00
Total	203	203.6186	\$848,830.00	\$ 4,168.72	\$415,930.00

Source: Assessor's Department, City of Edmonton, 1970.

TABLE XIII - NORTHWESTERN UTILITIES FRANCHISE

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
1	1	2.9250	\$ 163.00	\$ 55.73	\$ -
3	3	.0275	270.00	9,801.00	550.00
4	1	.0551	120.00	2,178.00	140.00
7	2	.0184	170.00	9,256.50	330.00
8	1	.0096	100.00	10,371.43	100.00
9	2	.0218	150.00	6,877.89	360.00
10	3	.0735	240.00	3,267.00	470.00
11	1	.0092	70.00	7,623.00	160.00
12	2	.1372	220.00	1,603.80	830.00
14	1	2.9250	163.00	55.73	-
16	1	2.9250	163.00	55.73	-
17	1	.0092	80.00	8,712.00	330.00
18	-	-	-	-	360.00
19	4	.0557	420.00	7,538.20	960.00
20	3	.0177	280.00	15,798.96	260.00
23	2	.0186	280.00	15,057.78	340.00
27	1	.0092	80.00	8,712.00	340.00
28	1	.0092	130.00	14,157.00	170.00
29	4	.0315	530.00	16,827.11	690.00
30	1	.0106	160.00	15,151.30	120.00
31	3	.0367	400.00	10,896.81	560.00
32	1	.0028	40.00	14,520.00	270.00
33	2	.1654	300.00	1,813.56	200.00
35	2	2.9356	183.00	62.34	170.00
37	2	3.3092	630.00	190.38	130.00
38	2	.0230	200.00	8,712.00	310.00
39	1	.0092	100.00	10,890.00	200.00
40	4	.0235	920.00	39,097.76	280.00
41	9	4.4252	82,770.00	18,704.41	366,910.00
42	3	.0268	750.00	27,970.89	470.00
43	2	.0166	290.00	17,448.07	290.00
45	2	.0184	260.00	14,157.00	1,120.00
46	2	.0459	260.00	5,662.80	310.00
47	3	.0184	300.00	16,335.00	350.00
49	1	.0172	2,880.00	162,270.40	470.00
50	2	.0189	1,600.00	84,480.00	1,690.00
51	3	.0275	360.00	13,068.00	360.00
52	1	.0092	140.00	15,246.00	170.00
53	1	.0092	120.00	13,068.00	140.00
56	8	22.5382	58,10.00	2,579.44	19,370.00
57	2	.0203	380.00	18,682.62	290.00
58	1	.0138	660.00	47,916.00	210.00

TABLE XIII - continued

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
59	2	.0211	690.00	32,670.00	610.00
60	3	.3933	490.00	2,865.79	390.00
62	2	.0184	290.00	15,790.50	300.00
63	1	.0092	120.00	13,068.00	200.00
68	3	.0092	120.00	13,068.00	130.00
70	3	.0276	430.00	15,557.14	460.00
71	1	.0161	220.00	13,690.29	330.00
72	1	.0181	300.00	16,537.59	330.00
74	1	20.0000	6,000.00	300.00	28,090.00
77	1	.0094	120.00	12,749.27	150.00
78	1	.0115	80.00	6,969.50	160.00
79	1	.0092	120.00	13,068.00	230.00
80	1	.0156	240.00	15,374.12	290.00
81	1	.0551	140.00	2,541.00	190.00
82	1	.0092	130.00	14,157.00	170.00
88	1	.0093	120.00	12,925.00	160.00
89	2	.0196	250.00	12,770.15	310.00
90	1	.1202	780.00	6,488.23	1,600.00
91	1	.0092	40.00	4,356.00	170.00
-	-	-	-	-	3,337,240.00
Total	119	63.7813	\$166,722.00	\$ 2,551.59	\$3,772,290.00

Source: Assessor's Department, City of Edmonton, 1970.

APPENDIX D

SUMMARY FOR CITY OF EDMONTON

TAX-EXEMPT REVENUE PRODUCING PROPERTY, 1970

City of Edmonton Department or Category	Number of Property Parcels	Acreage		Land Assessment			Building Assessment				
		Total Acreage	Per Cent of Total Revenue	Per Cent of Total Property	Land Assessment	Per Cent of Total Revenue	Per Cent of Total Assess- ment	Assessment Per Acre	Building Assessment	Per Cent of Total Revenue	Per Cent of Total Assess- ment
I	28	30.7390	2.59	.33	\$ 260,180.00	6.08	1.18	\$ 8,464.17	\$10,648,000.00	37.65	15.13
II	2	57.8170	4.87	.62	241,880.00	5.66	1.10	4,183.54	5,061,320.00	17.89	7.19
III	12	24.7482	2.08	.27	215,750.00	5.05	.98	8,717.81	2,123,700.00	7.51	3.02
IV	13	19.4546	1.64	.21	270,060.00	6.32	1.23	13,881.55	4,110,020.00	14.53	5.84
V	322	225.8459	19.02	2.43	1,155,130.00	27.01	5.25	4,514.94	578,020.00	2.04	.82
VI	2	19.0900	1.61	.21	83,230.00	1.95	.38	4,359.87	231,510.00	.82	.33
VII	12	6.0203	.51	.06	652,090.00	15.25	2.96	108,315.72	933,820.00	3.30	1.33
VIII	1	4.5299	.38	.05	38,420.00	.90	.18	8,481.42	138,050.00	.49	.20
IX	9	5.6662	.48	.06	141,690.00	3.31	.64	25,006.21	110,580.00	.39	.16
X	1	.5000	.04	.01	600.00	.01	-	1,200.00	-	-	-
XI	71	525.8353	44.27	5.67	201,540.00	4.71	.92	383.28	160,510.00	.57	.23
XII	203	203.6186	17.14	2.19	848,830.00	19.85	3.86	4,168.72	415,930.00	1.47	.59
XIII	120	63.7813	5.37	.69	166,722.00	3.90	.76	2,551.59	3,772,290.00	13.34	5.36
Total	796	1187.6463	100.00	12.80	\$4,276,122.00	100.00	19.44	\$ 3,600.50	\$28,283,750.00	100.00	40.20

Category:	I - Electrical Distribution System	Category:	VIII - Fire Department
II - Power Plant		IX - Land Department	
III - Transit System		X - Libraries	
IV - Telephone System		XI - Parks and Recreation Department	
V - Finance Department (Central)		XII - Tax Sale	
VI - Airport		XIII - Northwestern Utilities Franchise	
VII - Traffic Division (Off Street Parking)			

APPENDIX E

CITY OF EDMONTON: TAX-EXEMPT NON-REVENUE PRODUCING PROPERTY

TABLE I - WATERWORKS DISTRIBUTION SYSTEM

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
4	1	6.0400	\$ 36,240.00	\$ 6,000.00	\$ 165,290.00
6	1	.0661	260.00	3,939.90	-
8	2	.4304	3,690.00	8,572.61	29,280.00
9	7	14.9022	86,120.00	5,779.02	459,060.00
18	1	.0524	580.00	11,060.68	-
19	2	4.3700	24,920.00	5,702.52	129,510.00
27	1	5.0000	5,790.00	1,158.00	-
33	1	.0253	440.00	17,424.00	-
40	4	3.4002	37,330.00	10,978.66	117,250.00
42	1	.0389	40.00	1,027.06	-
50	1	7.9300	71,370.00	9,000.00	226,850.00
64	1	14.1600	35,400.00	2,500.00	567,680.00
70	2	5.2429	42,990.00	8,199.65	6,330.00
77	1	9.1800	2,640.00	287.58	215,140.00
Total	26	70.8384	\$347,810.00	\$ 4,909.91	\$ 1,916,390.00
Waterworks Distribution System					11,660,820.00
					\$13,577,210.00

Source: Assessor's Department, City of Edmonton, 1970.

TABLE II(a) - FINANCE DEPARTMENT (CENTRAL)

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
3	10	4.6440	\$ 4,280.00	\$ 921.62	\$ 1,910.00
4	5	5.4907	370.00	67.39	-
5	10	.3611	350.00	969.37	-
6	2	8.0186	37,770.00	4,710.29	394,500.00
8	2	3.5153	26,460.00	7,527.12	114,620.00
9	18	8.1122	53,370.00	6,578.94	171,590.00
10	4	.6043	7,850.00	12,990.98	34,390.00
12	2	10.8900	65,040.00	5,972.46	338,200.00
17	2	.9151	18,340.00	20,042.40	7,050.00
18	3	.9142	4,660.00	5,097.40	1,280.00
19	12	3.2119	15,210.00	4,735.56	25,220.00
21	1	.1612	2,090.00	12,968.72	-
22	4	3.1786	16,070.00	5,055.75	98,950.00
23	7	1.9610	8,940.00	4,558.97	-
24	6	1.7400	1,740.00	1,000.00	-
27	9	5.3400	5,340.00	1,000.00	-
28	3	2.4655	30,370.00	12,317.99	332,370.00
29	1	.2878	4,000.00	13,899.72	-
30	3	.3567	2,870.00	8,044.86	142,940.00
31	5	.8352	13,000.00	15,564.63	-
32	17	98.0838	327,790.00	3,341.94	2,086,330.00
38	6	.9029	3,690.00	4,086.86	-
39	8	5.4910	42,580.00	7,754.51	-
40	57	19.9832	555,870.00	27,816.73	872,390.00
41	10	2.0472	89,350.00	43,644.41	49,750.00
42	10	.9643	17,860.00	18,521.21	8,590.00
43	4	.4580	1,330.00	2,904.00	-
44	4	.6708	5,200.00	7,752.00	-
45	2	.2296	1,510.00	6,577.56	-
46	16	9.3533	50,300.00	5,377.72	39,270.00
47	9	1.6800	23,870.00	14,208.46	35,240.00
48	1	2.8000	1,400.00	500.00	-
49	3	2.8673	26,700.00	9,311.87	60.00
50	26	5.3971	233,000.00	43,171.54	-
51	23	18.7992	120,920.00	6,432.19	27,800.00
52	8	3.0409	29,940.00	9,845.67	42,770.00
53	1	.0021	10.00	4,840.00	-
56	3	33.4800	69,690.00	2,081.54	257,110.00
57	1	1.0900	13,080.00	12,000.00	69,090.00
58	3	.4719	7,100.00	15,046.74	32,590.00
59	28	4.7443	110,920.00	23,379.42	55,150.00
63	2	4.9128	34,680.00	7,059.11	143,370.00
64	21	3.1405	4,050.00	1,289.60	-

TABLE II(a) - continued

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
66	1	.0556	\$ 60.00	\$ 1,080.00	\$ -
67	2	.3708	60.00	161.80	-
69	3	.4507	8,140.00	18,061.52	-
70	10	.9795	12,500.00	12,761.40	-
71	7	1.5821	9,750.00	6,162.53	-
72	1	.0052	30.00	5,808.00	-
73	1	10.0500	860.00	85.57	930.00
78	8	8.7091	6,900.00	792.28	1,270.00
79	26	12.7950	59,090.00	4,618.22	17,330.00
82	5	33.7400	17,870.00	529.64	-
87	1	1.4600	440.00	301.37	-
90	2	11.0950	5,570.00	502.02	-
91	2	10.4100	4,290.00	412.10	-
94	1	39.2400	5,630.00	143.48	-
Total	442	414.5566	\$2,220,150.00	\$ 5,355.48	\$5,402,060.00

Source: Assessor's Department, City of Edmonton, 1970

TABLE II(b) - FINANCE DEPARTMENT (CIVIC CENTRAL)

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
40	7	4.6334	\$ 798,320.00	\$172,297.57	\$1,496,170.00
Total	7	4.6334	\$ 798,320.00	\$172,297.57	\$1,496,170.00

Source: Assessor's Department, City of Edmonton, 1970.

TABLE II(c) - FINANCE DEPARTMENT (UTILITY LOTS)

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
3	67	2.7147	\$ 3,150.00	\$ 921.62	\$ -
4	51	2.9056	4,700.00	1,617.58	-
5	37	1.8572	1,290.00	694.60	-
6	14	2.9542	3,140.00	1,062.88	-
7	101	8.2738	17,000.00	2,054.69	-
8	58	2.7164	2,630.00	968.18	-
9	95	10.3076	13,860.00	1,344.63	-
10	76	3.5084	3,730.00	1,063.15	-
11	95	3.1831	3,720.00	1,168.67	-
12	38	2.0618	2,030.00	984.56	-
18	15	1.9593	2,050.00	1,046.30	-
19	16	2.5252	2,590.00	1,025.66	-
20	9	2.4729	7,170.00	2,899.49	-
21	1	.1286	840.00	6,534.00	-
23	58	2.7705	11,810.00	4,262.81	-
24	13	4.7579	4,780.00	1,004.64	-
27	12	.4236	720.00	1,699.83	-
28	27	5.9256	4,130.00	696.98	-
29	15	1.2882	5,290.00	4,106.54	-
30	15	.7380	1,300.00	1,761.59	210.00
32	1	.0542	190.00	3,506.95	-
33	25	1.1838	4,910.00	4,147.62	-
34	26	1.3251	1,330.00	1,003.70	-
35	42	2.1098	2,250.00	1,066.45	-
37	67	2.3306	2,440.00	1,046.95	-
38	117	4.2551	4,210.00	989.41	18,340.00
39	14	.7694	1,310.00	1,702.56	-
40	2	.1968	870.00	4,421.56	-
41	1	.0247	30.00	1,215.22	-
42	8	1.0432	7,170.00	6,873.15	-
43	11	1.1154	2,440.00	2,187.64	-
44	14	1.1459	1,200.00	1,047.17	-
45	4	.6676	670.00	1,003.54	-
46	12	2.0339	2,820.00	1,386.47	-
47	35	1.3216	1,610.00	1,218.24	-
48	17	7.8439	3,420.00	436.01	-
49	1	.0298	930.00	31,162.15	-
52	67	2.2989	21,290.00	9,260.98	-
53	96	10.4740	7,270.00	694.09	-
55	2	.0953	110.00	1,154.60	-
56	61	5.2549	5,520.00	1,050.45	-
57	12	.6384	5,610.00	8,788.11	-
58	8	1.4557	4,940.00	3,393.51	-
59	2	.0830	2,570.00	30,952.55	-
60	11	9.0406	13,250.00	1,465.62	-

TABLE II(c) - continued

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
61	87	4.3136	\$ 6,110.00	\$ 1,416.47	\$ -
62	82	3.1337	3,240.00	1,033.92	-
63	22	.6299	780.00	1,238.31	-
64	13	3.0787	3,720.00	1,208.31	-
66	4	.2866	240.00	837.51	-
67	21	1.0767	1,860.00	1,727.50	-
68	24	1.0350	980.00	946.82	-
69	16	1.0588	12,550.00	11,852.90	-
70	15	1.2847	11,530.00	8,974.88	-
71	22	2.5873	23,640.00	9,136.97	-
72	65	3.7044	14,970.00	4,041.15	-
73	12	1.5862	2,200.00	1,386.99	-
77	18	2.8466	2,920.00	1,025.77	-
78	10	1.5396	1,960.00	1,272.98	-
79	22	6.2749	7,830.00	1,247.83	-
80	69	2.3639	2,550.00	1,078.72	-
81	26	6.0192	6,040.00	1,003.46	-
82	27	5.3084	5,290.00	996.54	-
88	62	1.4836	1,740.00	1,172.81	-
89	87	5.8931	7,510.00	1,274.36	-
90	15	.8103	740.00	913.25	-
91	7	.3193	390.00	1,221.48	-
96	3	.3451	320.00	927.36	-
Total	2,198	177.2438	\$313,400.00	\$ 7,768.18	\$18,550.00

Source: Assessor's Department, City of Edmonton, 1970.

TABLE II(d) - FINANCE DEPARTMENT (LOW COST HOUSING)

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
42	1	1.9600	\$123,170.00	\$60,000.00	\$ 7,920.00
59	1	.3409	5,570.00	16,338.67	28,500.00
Total	2	2.3009	\$123,170.00	\$53,531.23	\$36,420.00

Source: Assessor's Department, City of Edmonton, 1970.

TABLE III - AIRPORT

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
22, 21, 30 29	1 4	588.6960 1.2529	\$2,745,100.00 21,450.00	\$4,663.02 17,119.91	\$ 534,170.00 -
Total	5	589.9489	\$2,766,550.00	\$4,689.47	\$ 534,170.00

Source: Assessor's Department, City of Edmonton, 1970.

TABLE IV - ENGINEERING DEPARTMENT

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
13	1	23.6350	\$ 2,410.00	\$ 101.97	\$ -
14	1	23.6350	2,410.00	101.97	-
16	3	81.8250	14,050.00	171.71	-
19	1	10.1600	42,660.00	4,198.82	40,770.00
27	3	17.5278	106,390.00	6,069.81	158,420.00
34	1	44.8200	67,230.00	1,500.00	2,320,170.00
35	4	19.0400	3,800.00	199.58	-
40	9	7.6823	143,990.00	18,742.97	201,770.00
42	1	.1544	1,420.00	9,194.38	-
45	1	.1323	100.00	755.86	330.00
46	1	3.2600	13,040.00	4,000.00	22,050.00
51	1	14.5000	87,000.00	2,512.87	411,210.00
70	1	4.3500	30,900.00	7,103.45	74,730.00
71	1	3.2890	330.00	100.33	-
76	1	15.0300	50,050.00	3,330.01	-
Total	30	269.0408	\$565,780.00	\$2,102.95	\$3,229,450.00

Source: Assessor's Department, City of Edmonton, 1970.

TABLE V - TRAFFIC DIVISION (OFF STREET PARKING)

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
59	1	2.1685	\$67,050.00	\$30,920.00	-
Total	1	2.1685	\$67,050.00	\$30,920.00	-

Source: Assessor's Department, City of Edmonton, 1970.

TABLE VI - FIRE DEPARTMENT

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
4	1	.3416	\$ 3,400.00	\$ 9,953.23	\$ 53,950.00
9	1	.6500	5,950.00	6,500.00	38,250.00
18	1	.2755	7,000.00	25,410.00	8,620.00
23	1	.4700	5,640.00	12,000.00	56,400.00
31	1	.4209	7,920.00	18,816.21	53,630.00
40	1	.2029	16,680.00	82,208.71	50,320.00
41	1	.3444	25,750.00	74,778.00	124,240.00
43	1	.5268	9,840.00	18,676.71	58,540.00
46	1	.2866	7,000.00	24,424.86	12,220.00
50	2	2.2229	18,950.00	8,525.03	94,140.00
53	1	.3300	2,310.00	7,000.00	43,950.00
57	1	.7300	8,760.00	12,000.00	32,550.00
59	1	.2606	7,280.00	27,938.88	49,800.00
60	1	1.5700	7,240.00	4,611.46	21,290.00
89	1	.4132	1,200.00	2,904.00	50,410.00
Total	16	9.0454	\$134,920.00	\$14,915.70	\$748,310.00

Source: Assessor's Department, City of Edmonton, 1970.

TABLE VII - GARAGE DEPARTMENT

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
40	4	.4871	\$36,350.00	\$74,625.00	\$25,920.00
77	1	2.6100	10,120.00	3,877.39	-
Total	5	3.0971	\$46,470.00	\$15,004.36	\$25,920.00

Source: Assessor's Department, City of Edmonton, 1970.

TABLE VIII - LAND DEPARTMENT

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
59	2	.4820	\$13,760.00	\$28,547.61	\$ 6,900.00
Total	2	.4820	\$13,760.00	\$28,547.61	\$ 6,900.00

Source: Assessor's Department, City of Edmonton, 1970.

TABLE IX - LIBRARIES

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
8	1	.2200	\$ 880.00	\$ 4,000.00	\$ 22,060.00
10	1	.3440	2,750.00	7,994.19	-
20	1	.3300	8,370.00	25,362.47	60,520.00
31	1	.1742	4,120.00	23,645.22	27,690.00
40	1	1.9370	464,060.00	239,576.66	1,593,840.00
59	1	.3182	7,530.00	23,665.71	16,520.00
63	1	1.1800	8,260.00	7,000.00	34,740.00
Total	7	4.5034	\$495,970.00	\$110,131.38	\$1,755,370.00

Source: Assessor's Department, City of Edmonton, 1970.

TABLE X - PARKS AND RECREATION DEPARTMENT

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
3	4	16.3900	\$ 16,220.00	\$ 989.63	\$ 1,670.00
4	4	24.4800	45,780.00	1,870.10	1,450.00
5	2	15.7970	15,820.00	1,001.45	-
6	3	3.6900	3,340.00	905.15	-
7	9	13.5500	10,460.00	771.96	25,930.00
8	11	16.5171	17,890.00	1,083.12	29,820.00
9	29	37.6898	71,200.00	1,889.11	30,270.00
10	8	55.1900	55,190.00	1,000.00	255,390.00
11	6	10.4577	80,120.00	7,661.33	25,870.00
12	8	31.7502	21,930.00	690.70	14,350.00
14	1	1.8900	110.00	58.20	-
15	1	2.3300	230.00	98.71	-
17	2	1.2100	1,210.00	1,000.00	-
18	5	11.8061	25,680.00	2,175.14	12,470.00
19	5	7.3882	7,540.00	1,020.54	79,730.00
20	5	7.3612	7,220.00	980.82	31,570.00
21	6	58.5268	240,520.00	4,109.57	55,310.00
22	2	3.3264	3,060.00	919.60	4,910.00
23	7	8.7023	10,860.00	1,247.94	36,940.00
24	1	.5600	280.00	500.00	-
26	1	.4230	420.00	992.91	-
27	1	1.7500	1,750.00	1,000.00	12,170.00
28	10	78.0644	67,130.00	859.93	451,490.00
29	14	22.6555	22,780.00	1,005.50	11,670.00
30	7	18.4100	43,350.00	2,463.34	6,220.00
31	31	63.1943	101,350.00	1,603.78	129,850.00
32	46	158.4904	165,080.00	1,041.58	255,560.00
33	14	144.4370	86,520.00	599.62	32,870.00
34	17	40.2228	59,490.00	1,479.01	36,150.00
35	5	50.1021	50,090.00	999.76	-
37	12	193.4205	44,510.00	230.12	6,850.00
38	12	18.4111	17,410.00	945.63	10,140.00
39	15	28.9850	25,350.00	874.59	5,400.00
40	30	70.3558	523,960.00	7,447.29	10,210.00
41	4	21.0348	61,320.00	2,915.16	1,740.00
42	17	47.2415	291,070.00	6,161.32	218,320.00
43	36	88.2889	83,990.00	951.31	23,760.00
44	6	11.9465	28,080.00	2,350.47	28,940.00
45	24	42.5002	158,960.00	3,740.22	389,530.00
46	9	23.3994	23,050.00	985.07	14,070.00
47	18	38.1628	22,100.00	579.10	59,640.00
48	8	103.7600	36,410.00	350.91	-
49	13	232.6909	164,520.00	707.03	101,160.00
50	63	72.2742	104,000.00	1,438.96	70,580.00
51	96	185.9616	468,510.00	2,519.39	46,640.00

TABLE X - continued

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
52	16	45.2416	\$ 50,120.00	\$1,107.83	\$ 6,010.00
53	2	7.0000	9,750.00	1,392.86	11,520.00
54	1	8.9500	890.00	99.44	-
55	1	9.0600	7,250.00	800.22	-
56	6	15.6800	16,080.00	1,025.51	93,270.00
57	8	11.4458	16,100.00	1,406.63	301,890.00
58	81	109.2149	129,240.00	1,183.36	39,450.00
59	26	107.9610	94,530.00	875.59	412,410.00
60	14	86.9930	26,400.00	303.47	25,740.00
61	64	135.2231	129,970.00	961.15	33,690.00
62	14	39.0612	38,960.00	997.41	40,310.00
63	13	26.7398	26,730.00	999.64	34,710.00
66	3	7.4100	3,730.00	503.37	-
67	13	200.4300	61,480.00	306.74	39,920.00
68	17	373.1350	47,870.00	128.29	45,790.00
69	13	36.6625	29,100.00	793.73	11,090.00
70	9	27.4402	91,310.00	3,327.59	99,800.00
71	14	16.8317	21,400.00	1,271.41	16,600.00
72	12	104.1100	67,850.00	651.71	12,670.00
73	1	1.7600	8,910.00	5,062.50	-
77	10	21.7600	38,100.00	1,750.92	-
78	2	10.2300	28,660.00	2,801.56	13,470.00
79	8	40.7387	52,570.16	1,290.42	15,550.00
80	1	8.7800	8,780.00	1,000.00	9,670.00
81	10	204.7900	39,500.00	192.88	12,890.00
82	6	8.5603	11,820.00	1,380.79	-
83, 84	1	136.3400	7,090.68	52.00	-
85, 86	1	295.8100	15,379.16	51.99	-
87	1	158.6400	15,560.00	98.08	-
88	8	165.8100	30,830.00	185.94	5,700.00
89	6	52.1000	67,410.00	1,293.94	17,280.00
90	5	32.3100	26,420.00	817.70	70.00
93	1	.7400	990.00	1,337.84	-
Total	1016	4591.7543	\$4,508,640.00	\$ 981.90	\$3,828,140.00

Source: Assessor's Department, City of Edmonton, 1970

TABLE XI - POLICE DEPARTMENT

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
40	3	1.4065	\$122,380.00	\$87,006.13	\$698,580.00
44	1	.3398	6,950.00	20,455.54	39,730.00
59	3	.5087	14,690.00	28,876.97	25,470.00
Total	7	2.2550	\$144,020.00	\$63,865.87	\$763,780.00

Source: Assessor's Department, City of Edmonton, 1970.

TABLE XII - WELFARE DEPARTMENT

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
20	1	.1192	\$1,350.00	\$11,321.30	\$ 900.00
Total	1	.1192	\$1,350.00	\$11,321.30	\$ 900.00

Source: Assessor's Department, City of Edmonton, 1970.

TABLE XIII - ROYAL ALEXANDRA HOSPITAL

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
30	2	19.4495	\$230,600.00	\$11,856.34	\$7,866,490.00
Total	2	19.4495	\$230,600.00	\$11,856.34	\$7,866,490.00

Source: Assessor's Department, City of Edmonton, 1970.

TABLE XIV - CITY OF EDMONTON (TAX SALE)

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
3	24	13.6462	\$ 48,770.00	\$ 3,573.89	\$ -
4	3	8.4251	56,570.00	6,714.46	-
5	293	112.3318	631,780.00	5,624.23	205,660.00
6	25	147.3689	258,480.00	1,753.97	-
7	18	31.4473	97,620.00	3,104.24	-
8	9	1.7909	9,320.00	5,204.14	-
9	53	52.8709	167,140.00	3,161.28	160.00
10	7	6.1364	31,850.00	5,190.37	-
11	9	2.2025	21,510.00	9,766.30	-
12	104	38.9978	117,340.00	3,008.89	2,890.00
16	4	80.2500	16,290.00	202.99	-
17	14	69.8743	28,880.00	413.31	2,500.00
18	117	53.6140	215,340.00	4,016.49	-
19	40	13.0683	86,180.00	6,594.59	1,810.00
20	17	3.0600	29,160.00	9,529.31	-
21	13	6.4133	41,960.00	6,542.64	-
22	16	26.7528	132,210.00	4,941.91	-
23	20	19.4639	38,380.00	1,971.86	-
24	4	20.5191	52,950.00	2,580.52	-
26	1	5.0290	13,450.00	2,674.50	-
27	4	1.2238	7,570.00	6,185.40	-
28	3	3.4500	32,320.00	9,368.12	-
29	13	14.6291	162,350.00	11,097.77	-
30	38	43.4063	471,270.00	10,857.19	-
31	10	.9859	14,910.00	15,123.34	-
32	6	1.7685	26,720.00	15,108.97	1,900.00
33	6	1.0532	18,410.00	17,479.45	-
34	13	11.8890	25,350.00	2,132.23	-
35	7	122.7365	76,290.00	621.58	-
37	2	7.5700	6,400.00	845.44	-
38	3	1.8947	6,240.00	3,293.39	-
39	16	6.6039	19,800.00	2,998.23	-
40	37	6.5597	97,210.00	14,819.37	1,090.00
41	9	36.7483	310,630.00	8,452.90	586,520.00
42	18	3.6301	75,460.00	20,787.11	-
43	8	1.0447	13,840.00	13,248.03	-
44	8	1.1602	21,790.00	18,780.70	-
45	3	2.0000	10,780.00	5,390.00	-
46	12	2.5782	21,170.00	8,211.16	610.00
47	9	4.3484	57,450.00	13,211.84	-
49	3	12.1086	53,200.00	4,393.58	-
50	18	2.9019	71,940.00	24,790.24	980.00
51	30	9.1690	30,910.00	3,371.16	160.00
52	11	6.9344	18,620.00	2,685.15	-
53	6	1.1624	9,760.00	8,396.42	-

TABLE XIV - continued

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
56	16	9.7125	\$ 68,080.00	\$ 7,009.50	\$ 5,490.00
57	5	.6056	7,640.00	12,614.79	-
58	21	16.1376	125,830.00	7,797.32	3,250.00
59	38	5.2064	105,540.00	20,271.10	140.00
60	3	.3933	2,040.00	5,186.30	-
61	9	6.7921	17,920.00	2,638.35	-
62	7	8.9380	15,930.00	1,782.28	-
65	1	1.3000	3,770.00	2,900.00	-
66	2	2.2453	2,660.00	1,184.70	5,430.00
67	11	7.4402	32,990.00	4,434.01	-
68	3	1.2339	5,810.00	4,708.58	-
69	2	13.9978	15,100.00	1,078.74	-
70	23	7.7961	78,960.00	10,128.08	-
71	14	15.7708	72,020.00	4,566.67	-
72	21	28.3822	107,160.00	3,775.60	-
73	5	8.0472	30,380.00	3,775.22	38,480.00
75	2	165.4400	8,530.00	51.56	-
77	34	99.3842	114,060.00	1,147.67	-
78	14	68.6115	46,150.00	672.63	-
79	6	16.3500	54,990.00	3,363.30	-
80	3	2.0638	2,070.00	1,002.99	-
81	6	1.6072	19,030.00	11,840.72	-
82	5	9.8299	6,100.00	620.56	-
87	1	159.0000	5,560.00	34.97	-
89	3	5.0714	16,760.00	3,305.01	-
90	10	60.8923	46,060.00	756.42	-
91	5	173.8300	36,910.00	212.33	4,740.00
93	1	.2600	610.00	2,346.15	-
96	1	.2600	260.00	1,000.00	-
Total	1356	1917.4187	\$4,804,490.00	\$ 2,505.71	\$861,810.00

Source: Assessor's Department, City of Edmonton, 1970.

TABLE XV - NURSING HOMES

Section Number	Number of Parcels	Total Acres	Land Assessment	Assessment Per Acre	Building Assessment
8	1	1.2272	\$ 22,090.00	\$18,000.61	\$ 146,980.00
9	1	.9630	11,590.00	12,034.81	102,590.00
38	1	1.3200	11,880.00	4,000.00	309,270.00
39	1	1.0085	13,720.00	13,604.57	198,220.00
52	1	1.1200	10,080.00	9,000.00	142,430.00
63	1	2.0000	24,000.00	12,000.00	231,910.00
79	1	3.1700	22,190.00	7,000.00	511,380.00
80	1	2.1800	32,700.00	15,000.00	278,960.00
Total	8	12.9887	\$148,250.00	\$11,413.76	\$1,921,740.00

Source: Assessor's Department, City of Edmonton, 1970.

APPENDIX E

SUMMARY FOR CITY OF EDMONTON
TAX-EXEMPT NON-REVENUE PRODUCING PROPERTY, 1970

City of Edmonton Department or Category	Number of Property Parcels	Total Acreage	Acreage		Land Assessment		Building Assessment		Building Assessment	
			Per Cent of Total Non-Revenue Property	Per Cent of Total Property	Land Assessment	Per Cent of Total Non-Revenue Assess- ment	Per Cent of Total Non-Revenue Assess- ment	Assessment Per Acre	Building Assessment	Per Cent of Total Non-Revenue Assess- ment
I	26	70.8384	.87	.76	347,110.00	1.96	1.58	\$ 4,909.91	\$13,577,210.00	32.27
II(a)	442	414.5566	5.12	4.48	2,220,150.00	12.52	10.09	5,355.48	5,402,060.00	12.84
II(b)	7	4.6334	.06	.05	798,320.00	4.50	3.63	172,297.57	1,496,170.00	3.56
II(c)	2198	177.2438	2.19	1.91	313,400.00	1.77	1.42	1,768.18	18,550.00	.04
II(d)	2	2.3009	.03	.02	123,170.00	.70	.56	53,531.23	36,420.00	.09
III	5	589.9489	7.29	6.36	2,766,550.00	15.60	12.57	4,689.47	534,170.00	1.27
IV	30	269.0408	3.32	2.90	565,780.00	3.19	2.57	2,102.95	3,229,450.00	7.66
V	1	2.1685	.03	.02	67,050.00	.38	.30	30,920.00	-	-
VI	16	9.0454	.11	.10	134,920.00	.76	.61	14,915.70	748,310.00	1.78
VII	5	3.0976	.04	.03	46,470.00	.26	.21	15,004.36	25,920.00	.06
VIII	2	.4820	.01	.01	13,760.00	.08	.06	28,547.61	6,900.00	.02
IX	7	4.5034	.06	.05	495,970.00	2.80	2.25	110,131.35	1,755,370.00	4.17
X	1016	4591.7543	56.75	49.48	4,508,640.00	25.42	20.49	981.90	3,828,140.00	9.10
XI	7	2.2550	.03	.02	144,020.00	.81	.66	63,865.87	763,780.00	1.82
XII	1	.1192	-	-	1,350.00	.01	.01	11,321.30	900.00	-
XIII	2	19.4495	.24	.21	230,600.00	1.30	1.05	11,856.34	7,866,490.00	18.70
XIV	1356	1917.4187	23.69	20.66	4,804,490.00	27.10	21.83	2,505.71	861,810.00	2.05
XV	8	12.9887	.16	.14	148,250.00	.84	.67	11,413.76	1,921,740.00	4.50
Total	5131	8091.8451	100.00	87.20	\$17,730,700.00	100.00	80.56	\$ 2,191.18	\$42,073,390.00	100.00

Category:	Category:	Category:
I - Waterworks Distribution System	VII - Garage Department	
II(a) - Finance Department (Central)	VIII - Land Department	
II(b) - Finance Department (Civic Central)	IX - Libraries	
II(c) - Finance Department (Utility Lots)	X - Parks and Recreation Department	
II(d) - Finance Department (Low Cost Housing)	XI - Police Department	
III - Airport	XII - Welfare Department	
IV - Engineering Department	XIII - Royal Alexandra Hospital	
V - Traffic Division (Off Street Parking)	XIV - City of Edmonton (Tax Sale)	
VI - Fire Department	XV - Nursing Homes	

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